



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**27 February 2026**

**Agenda Attachments**





**murchison**shire

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## **SHIRE OF MURCHISON**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 December 2025**



**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 December 2025**  
**CONTENTS PAGE**

**General**

Compilation Report  
 Executive Summary

**Note****Financial Statements**

Statement of Financial Activity by Nature or Type  
 Statement of Financial Activity by Program  
 Statement of Financial Position  
 Statement of Capital Acquisitions and Funding

**Notes to the Statement of Financial Activity**

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 December 2025**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 December 2025 of \$2,235,165

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
SKA Route	56%	3,018,941	1,509,450	1,689,754
Power Supply Upgrade	67%	1,148,183	574,086	773,418
Improvements To Drinking Water Reticulation	74%	350,602	175,296	259,625
Carn- Mullewa Rd	48%	1,495,332	747,648	713,992
	60%	4,517,726	2,258,832	2,722,796
<b>Grants, Subsidies and Contributions</b>				
Grants, subsidies and contributions	51%	8,844,887	6,422,581	4,489,412
Capital grants, subsidies and contributions	82%	6,539,163	3,269,574	5,357,715
	64%	15,384,050	9,692,155	9,847,127
<b>Rates Levied</b>	69%	2,760,469	1,780,693	1,896,002

*% - Compares current YTD actuals to the Annual Budget*

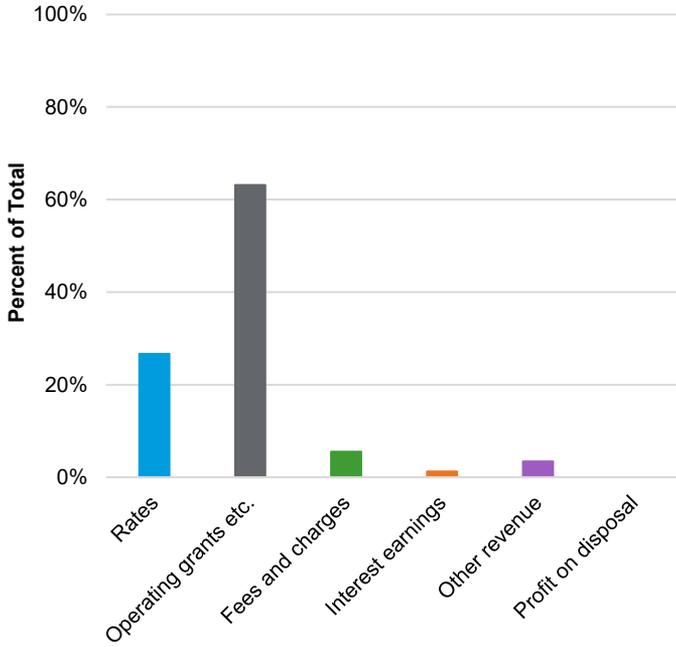
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 31 Dec 25 \$</b>	<b>Prior Year 31 Dec 24 \$</b>
Adjusted net current assets	50%	2,235,166	4,444,807
Cash and equivalent - unrestricted	27%	1,845,864	6,835,764
Cash and equivalent - restricted	0%	7,532,231	3,962,076
Receivables - rates	150%	253,511	169,145
Receivables - other	2,288%	588,455	25,720
Total Current Liabilities	117%	3,886,139	3,327,055

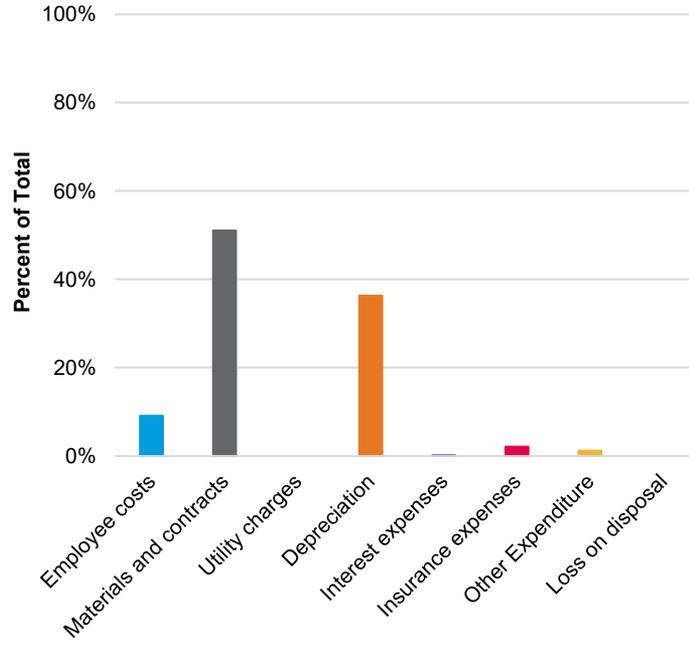
*% - Compares current YTD actuals to prior year actuals*

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
 For the Period Ending 31 December 2025  
**SUMMARY GRAPHS**

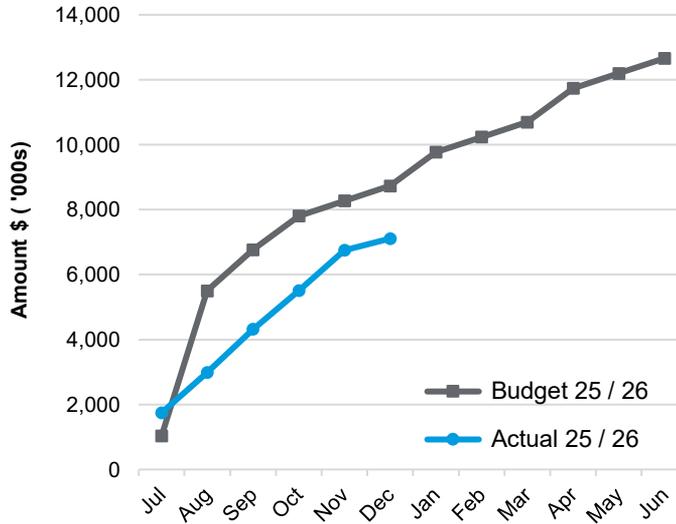
**Operating Income**



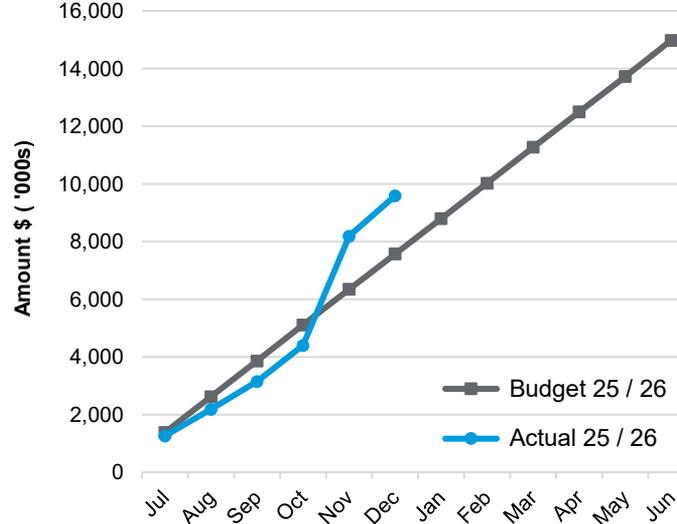
**Operating Expenditure**



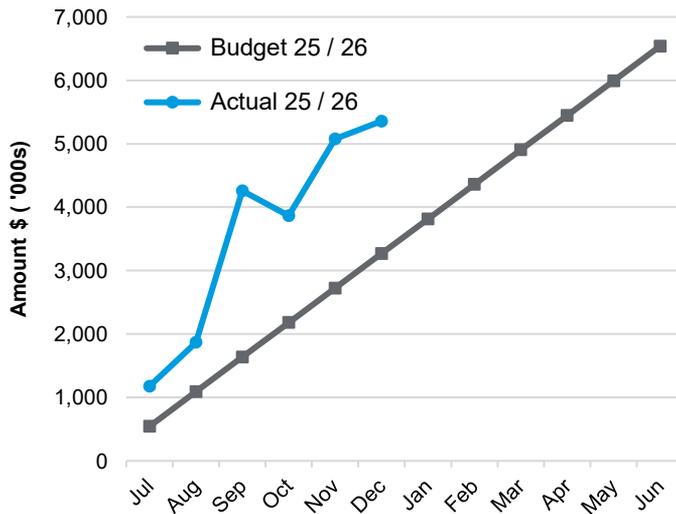
**Operating Revenues**



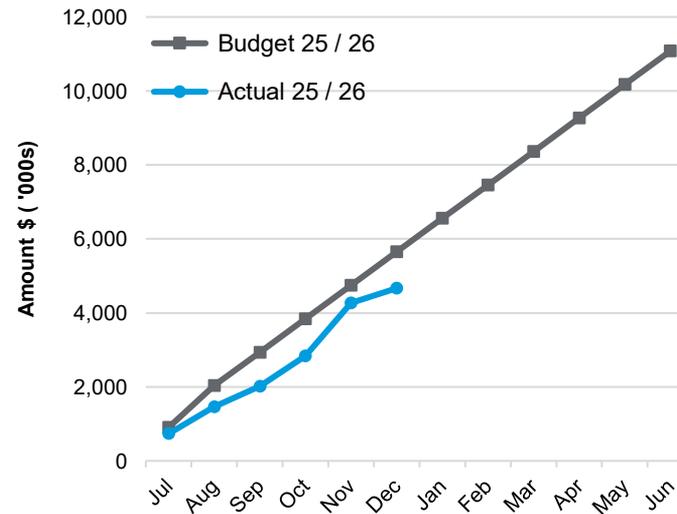
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 December 2025

## NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue from Operating Activities</b>							
Rates	10	2,760,469	1,780,693	<b>1,896,002</b>	115,309	6%	
Grants, subsidies and contributions	12(a)	8,844,887	6,422,581	<b>4,489,412</b>	(1,933,169)	(30%)	▼
Fees and charges		624,010	311,970	<b>392,607</b>	80,637	26%	▲
Interest earnings		136,674	67,285	<b>88,773</b>	21,488	32%	▲
Other revenue		295,314	149,012	<b>243,142</b>	94,130	63%	▲
Profit on disposal of assets	8	-	-	-	-		
		<b>12,661,354</b>	<b>8,731,541</b>	<b>7,109,936</b>			
<b>Expenditure from Operating Activities</b>							
Employee costs		(1,716,406)	(877,524)	<b>(875,054)</b>	2,470	0%	
Materials and contracts		(8,301,526)	(4,176,174)	<b>(4,896,846)</b>	(720,672)	(17%)	▼
Depreciation on non-current assets		(4,558,090)	(2,278,944)	<b>(3,481,977)</b>	(1,203,033)	(53%)	▼
Finance cost		(41,536)	(8,856)	<b>(17,227)</b>	(8,371)	(95%)	
Insurance expenses		(193,609)	(152,575)	<b>(202,154)</b>	(49,579)	(32%)	▼
Other expenditure		(172,339)	(82,044)	<b>(117,061)</b>	(35,017)	(43%)	▼
Loss on disposal of assets	8	-	-	-	-		
		<b>(14,983,505)</b>	<b>(7,576,117)</b>	<b>(9,590,319)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and amortisation		4,558,090	2,278,944	<b>3,481,977</b>			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
<b>Net Amount from Operating Activities</b>		<b>2,235,938</b>	<b>3,434,368</b>	<b>1,001,594</b>			
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital grants, subsidies and contribution:	12(b)	6,539,163	3,269,574	<b>5,357,715</b>	2,088,141	64%	▲
Proceeds from disposal of assets	8	120,000	-	-	-		
		<b>6,659,163</b>	<b>3,269,574</b>	<b>5,357,715</b>			
<b>Outflows from Investing Activities</b>							
Land and buildings	9(a)	(2,997,500)	(1,498,740)	<b>(699,161)</b>	799,579	53%	▲
Plant and equipment	9(c)	(580,000)	(289,998)	<b>(133)</b>	289,865	100%	▲
Furniture and equipment	9(b)	(8,356)	(4,170)	<b>(500)</b>	3,670	88%	
Infrastructure - roads	9(d)	(5,834,476)	(3,028,774)	<b>(2,803,727)</b>	225,047	7%	
Infrastructure - other	9(e)	(1,658,785)	(829,380)	<b>(1,162,772)</b>	(333,392)	(40%)	
		<b>(11,079,117)</b>	<b>(5,651,062)</b>	<b>(4,666,292)</b>			
<b>Net Amount from Investing Activities</b>		<b>(4,419,954)</b>	<b>(2,381,488)</b>	<b>691,423</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Transfer from reserves	7	3,874,135	-	<b>1,500,000</b>	1,500,000		▲
		<b>3,874,135</b>	-	<b>1,500,000</b>			
<b>Outflows from Financing Activities</b>							
Repayment of debentures	11(a)	(196,094)	(196,094)	<b>(101,918)</b>	94,176	48%	▲
Transfer to reserves	7	(2,100,979)	-	<b>(1,172,993)</b>	(1,172,993)		
		<b>(2,297,073)</b>	<b>(196,094)</b>	<b>(1,274,911)</b>			
<b>Net Amount from Financing Activities</b>		<b>1,577,062</b>	<b>(196,094)</b>	<b>225,089</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>	3	670,723	670,723	<b>317,059</b>			
Amount attributable to operating activities		2,235,938	3,434,368	<b>1,001,594</b>			
Amount attributable to investing activities		(4,419,954)	(2,381,488)	<b>691,423</b>			
Amount attributable to financing activities		1,577,062	(196,094)	<b>225,089</b>			
<b>Closing Surplus / (Deficit)</b>	3	<b>63,770</b>	<b>1,527,509</b>	<b>2,235,165</b>			

\* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 December 2025  
REPORTING PROGRAM

Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	
<b>Revenue from Operating Activities</b>						
Governance	5,652	2,820	8,554	5,734	203%	
General purpose funding	5,196,593	2,999,088	3,436,309	437,221	15%	
Law, order and public safety	15,305	7,644	9,299	1,655	22%	
Housing	-	-	18,680	18,680		
Community amenities	840	420	923	503	120%	
Recreation and culture	7,932	3,924	5,403	1,479	38%	
Transport	6,369,888	5,185,104	3,023,965	(2,161,139)	(42%)	
Economic services	959,719	479,838	501,074	21,236	4%	
Other property and services	105,426	52,704	105,729	53,025	101%	
	<b>12,661,355</b>	<b>8,731,541</b>	<b>7,109,936</b>			
<b>Expenditure from Operating Activities</b>						
Governance	(664,452)	(412,992)	(449,828)	(36,836)	(9%)	
General purpose funding	(41,012)	(20,502)	(22,424)	(1,922)	(9%)	
Law, order and public safety	(62,116)	(33,038)	(75,556)	(42,518)	(129%)	
Health	(28,614)	(15,786)	(19,906)	(4,120)	(26%)	
Education and welfare	(500)	-	(1,570)	(1,570)		
Housing	-	228	(75,230)	(75,458)	33,096%	
Community amenities	(226,686)	(107,646)	(110,669)	(3,023)	(3%)	
Recreation and culture	(649,310)	(324,444)	(380,576)	(56,132)	(17%)	
Transport	(10,803,355)	(5,396,908)	(7,022,833)	(1,625,925)	(30%)	
Economic services	(2,402,035)	(1,200,672)	(1,380,461)	(179,789)	(15%)	
Other property and services	(105,426)	(64,357)	(51,265)	13,092	20%	
	<b>(14,983,505)</b>	<b>(7,576,117)</b>	<b>(9,590,319)</b>			
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation	4,558,090	2,278,944	3,481,977			
Movement in Employee Benefits	-	-	-			
(Profit) / loss on asset disposal	8	-	-			
<b>Net Amount from Operating Activities</b>	<b>2,235,940</b>	<b>3,434,368</b>	<b>1,001,594</b>			
<b>Investing Activities</b>						
<b>Inflows from Investing Activities</b>						
Capital grants, subsidies and contribution	12(b)	6,539,163	3,269,574	5,357,715	2,088,141	64%
Proceeds from disposal of assets	8	120,000	-	-	-	
		<b>6,659,163</b>	<b>3,269,574</b>	<b>5,357,715</b>		
<b>Outflows from Investing Activities</b>						
Land and buildings	9(a)	(2,997,500)	(1,498,740)	(699,161)	799,579	53%
Plant and equipment	9(c)	(580,000)	(289,998)	(133)	289,865	100%
Furniture and equipment	9(b)	(8,356)	(4,170)	(500)	3,670	88%
Infrastructure - roads	9(d)	(5,834,476)	(3,028,774)	(2,803,727)	225,047	7%
Infrastructure - other	9(e)	(1,658,785)	(829,380)	(1,162,772)	(333,392)	(40%)
		<b>(11,079,117)</b>	<b>(5,651,062)</b>	<b>(4,666,292)</b>		
<b>Net Amount from Investing Activities</b>		<b>(4,419,954)</b>	<b>(2,381,488)</b>	<b>691,423</b>		
<b>Financing Activities</b>						
<b>Inflows from Financing Activities</b>						
Transfer from reserves	7	3,874,135	-	1,500,000	1,500,000	
		<b>3,874,135</b>	<b>-</b>	<b>1,500,000</b>		
<b>Outflows from Financing Activities</b>						
Repayment of debentures	11(a)	(196,094)	(196,094)	(101,918)	94,176	48%
Transfer to reserves	7	(2,100,979)	-	(1,172,993)	(1,172,993)	
		<b>(2,297,073)</b>	<b>(196,094)</b>	<b>(1,274,911)</b>		
<b>Net Amount from Financing Activities</b>		<b>1,577,062</b>	<b>(196,094)</b>	<b>225,089</b>		
<b>Movement in Surplus or Deficit</b>						
<b>Opening Funding Surplus / (Deficit)</b>						
	3	670,723	670,723	317,059		
Amount attributable to operating activities		2,235,940	3,434,368	1,001,594		
Amount attributable to investing activities		(4,419,954)	(2,381,488)	691,423		
Amount attributable to financing activities		1,577,062	(196,094)	225,089		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>63,771</b>	<b>1,527,510</b>	<b>2,235,165</b>		

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL POSITION**  
**For the Period Ending 31 December 2025**

	FY 2026 31 December 2025	FY 2025 30 June 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	9,378,096	11,234,288
Trade and other receivables	973,445	989,151
Inventories	209,686	191,897
Other assets	2,688,174	1,488,979
<b>TOTAL CURRENT ASSETS</b>	<b>13,249,401</b>	<b>13,904,315</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	19,905	19,905
Property, plant and equipment	16,708,604	15,458,417
Infrastructure	96,584,844	96,650,716
<b>TOTAL NON-CURRENT ASSETS</b>	<b>113,313,353</b>	<b>112,129,037</b>
<b>TOTAL ASSETS</b>	<b>126,562,754</b>	<b>126,033,353</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,763,070	2,671,822
Other liabilities	1,718,943	3,060,525
Borrowings	197,900	196,094
Employee related provisions	210,632	210,632
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,890,545</b>	<b>6,139,073</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	1,045,810	1,145,213
Employee related provisions	42,400	42,400
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,088,209</b>	<b>1,187,613</b>
<b>TOTAL LIABILITIES</b>	<b>4,978,755</b>	<b>7,326,686</b>
<b>NET ASSETS</b>	<b>121,583,999</b>	<b>118,706,667</b>
<b>EQUITY</b>		
Retained surplus	34,311,045	31,063,650
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
<b>TOTAL EQUITY</b>	<b>121,583,998</b>	<b>118,706,667</b>

SHIRE OF MURCHISON  
 STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING  
 For the Period Ending 31 December 2025  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>
Land and buildings	9(a)	2,997,500	699,161
Plant and equipment	9(c)	580,000	133
Furniture and equipment	9(b)	8,356	500
Infrastructure - roads	9(d)	5,834,476	2,803,727
Infrastructure - other	9(e)	1,658,785	1,162,772
<b>Total Capital Expenditure</b>		<b>11,079,117</b>	<b>4,666,292</b>
<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		6,539,163	4,666,292
Other (disposals and c/fwd)		120,000	-
Council contribution - from reserves		837,600	-
Council contribution - operations		3,582,354	-
<b>Total Capital Acquisitions Funding</b>		<b>11,079,117</b>	<b>4,666,292</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Murchison for the 2025/26 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

**Preparation**

Prepared by: Bertus Lochner  
 Reviewed by: Travis Bate  
 Date prepared: 21 Feb 26

**(a) Basis of Preparation**

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

**(b) The Local Government Reporting Entity**

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

**(c) Rounding of Amounts**

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Goods and Services Tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

**(e) Superannuation**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**(g) Financial Assets at Amortised Cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**(h) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**Recognition of Assets**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**Gains and Losses on Disposal**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**(i) Depreciation of Non-current Assets**

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

<b>Asset Class</b>	<b>Useful life</b>
Buildings & Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets formation pavement seal	not depreciated
- bituminous seals	12 years
- asphalt surfaces	10 years
Gravel roads formation pavement	20 years
Footpaths	25 years
Culverts	not depreciated
Signs	45 years
Stock Grids	10 years
Floodways	60 years
Water supply piping and drainage systems	20 years
Bridges	80 years

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**(m) Prepaid Rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**(n) Employee Benefits**

**Short-term employee benefits**

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(o) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**(p) Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Contract Liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**(r) Current and Non-current Classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

**Capital Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Revenue from Contracts with Customers**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**Profit on Asset Disposal**

Gain on the disposal of assets including gains on the disposal of long term investments.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

**Service Charges**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excluding rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associated with the employment of a person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**SHIRE OF MURCHISON**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications (Continued)**

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Finance Cost**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other Expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Program Classifications (Function / Activity)**

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific Council services.

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

Supervision of various by-laws, fire prevention and animal control.

**HEALTH**

Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.

**EDUCATION AND WELFARE**

Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.

**HOUSING**

Provision and maintenance of staff housing.

**COMMUNITY AMENITIES**

Maintain a refuse site for the settlement.

**RECREATION AND CULTURE**

Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

**TRANSPORT**

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.

**ECONOMIC SERVICES**

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

**OTHER PROPERTY AND SERVICES**

Private works operations, plant repairs and operation costs.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Revenue Recognition Policy**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns / Refunds / Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Revenue Recognition Policy (Continued)**

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns / Refunds / Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of revenue recognition</b>
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 December 2025**

**2. EXPLANATION OF MATERIAL VARIANCES**

Variations which have exceeded the thresholds are listed below by Program. Significant variances within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	▼	Timing / Permanent	Explanation of Variance
Grants, Subsidies and Contributions	(1,933,169)	(30%)	▼	Timing	Variance attributed to timing of budget profile, refer note 12 for breakdown.
Fees and Charges	80,637	26%	▲	Timing	Mainly attributed to above budget Private works income (\$66K) and Roadhouse fuel sales (\$47K), offset by below budget Roadhouse Accom & Camping Revenue (\$37K).
Interest earnings	21,488	32%	▲	Timing	Increased penalty interest charges due to late payment of MML notices.
Other Revenue	94,130	63%	▲	Timing	Mainly attributed to increased roadhouse sales of \$30K (also increased other expenses), and diesel fuel rebate \$40K (budgeted in grants).
Capital Operating Grants, Subsidies and Contributions	2,088,141	64%	▲	Timing	Variance due to timing of budget profile, refer note 12 for additional breakdown of grants.

**Operating Expense**

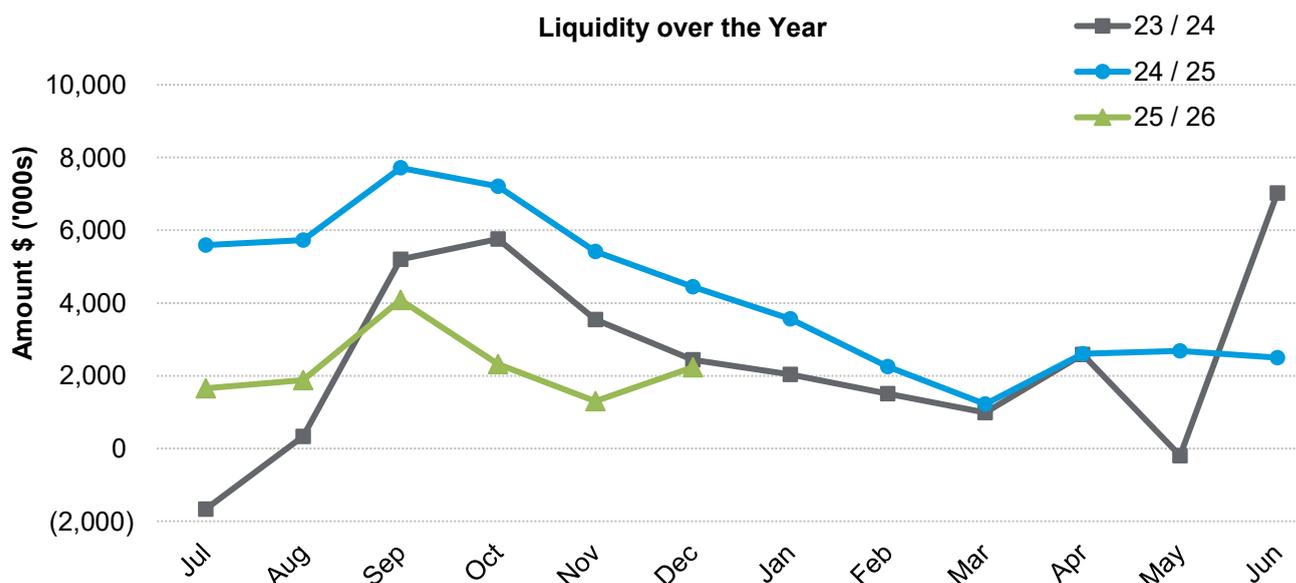
Materials and contracts	(720,672)	(17%)	▼	Timing	Mainly attributed to above budget Flood Damage repairs (\$430K), SKA Road Maintenance (\$291K), Parts & Repairs (\$197K) and Roadhouse business expenses (\$59K), offset by below budget General Road Maintenance (\$106K), road bunding (\$40K), gravel pits (\$32K), grid maintenance (\$32K), public conveniences (\$30K) and Tyres and Tubes (\$24K).
Depreciation on Non-current Assets	(1,203,033)	(53%)	▼	Timing	Increased depreciation due to 2025 actual Capex and resulting depreciation base carried forward.
Insurance Expenses	(49,579)	(32%)	▼	Permanent	Higher than budgeted costs.
Other expenditure	(35,017)	(43%)	▼	Timing	Timing differences on various smaller expense lines, main variance relates to below budgeted Protection of environment donation of \$20K.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 December 2025

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Dec 25	Prior Year Closing 30 Jun 25	This Time Last Year 31 Dec 24
		\$	\$	\$
<b>Current Assets</b>				
Cash unrestricted	4	1,845,864	4,542,065	6,835,764
Cash restricted	4	7,532,231	6,692,223	3,962,076
Receivables - rates	6(a)	253,511	63,794	169,145
Receivables - sundry	6(b)	588,455	729,232	25,720
Receivables - other		93,809	156,952	74,323
Accrued Income		64,522	64,522	-
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		2,688,174	1,488,979	120,489
Inventories		209,686	191,897	162,411
<b>Total Current Assets</b>		<b>13,244,994</b>	<b>13,898,407</b>	<b>11,342,771</b>
<b>Current Liabilities</b>				
Payables - sundry		(447,979)	(1,207,457)	(206,954)
Payables - other		(9,232)	(171,481)	1,176
PAYG Tax withheld		(46,516)	(33,686)	(48,821)
Accrued salaries and wages		(74,735)	(74,735)	-
Accrued expenses		(653,671)	(653,671)	-
Trust Liability		49	49	49
Deposits and bonds		(158,604)	(158,254)	(158,604)
Contract liabilities		(1,718,943)	(3,060,525)	(2,161,932)
Murchison Community Fund		(363,655)	(362,354)	(360,803)
Loan liabilities	11(a)	(202,221)	(200,415)	(194,304)
<b>Total Payables</b>		<b>(3,675,507)</b>	<b>(5,922,528)</b>	<b>(3,130,194)</b>
Provisions		(210,632)	(210,632)	(196,861)
<b>Total Current Liabilities</b>		<b>(3,886,139)</b>	<b>(6,133,159)</b>	<b>(3,327,055)</b>
Less: cash reserves	7	(7,532,231)	(7,859,233)	(3,962,076)
Less: provisions		210,632	210,631	196,861
Add: Loan principal (current)		197,910	200,414	194,304
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>2,235,166</b>	<b>317,059</b>	<b>4,444,807</b>

**Liquidity over the Year**



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2025

## 4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Murchison Community Fund	363,655	-	363,655	Westpac	Variable	N/A
Municipal	1,125,264	-	1,125,264	Westpac	Variable	N/A
Cash On Hand	1,000	-	1,000	Cash on hand	Nil	N/A
Muni Short Term Investment	7,727	-	7,727	Westpac	Variable	N/A
Roadhouse	340,775	-	340,775	Westpac	Variable	N/A
CSIRO	7,443	-	7,443	Westpac	Variable	N/A
Term Deposit	-	3,406,891	3,406,891	Westpac	2.65%	9-Feb-26
Reserve Funds	-	4,125,340	4,125,340	Westpac	Variable	N/A
<b>Total Cash and Financial Assets</b>	<b>1,845,864</b>	<b>7,532,231</b>	<b>9,378,096</b>			

## 5. TRUST FUND

There are no funds held at balance date over which the Shire has no control

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ending 31 December 2025

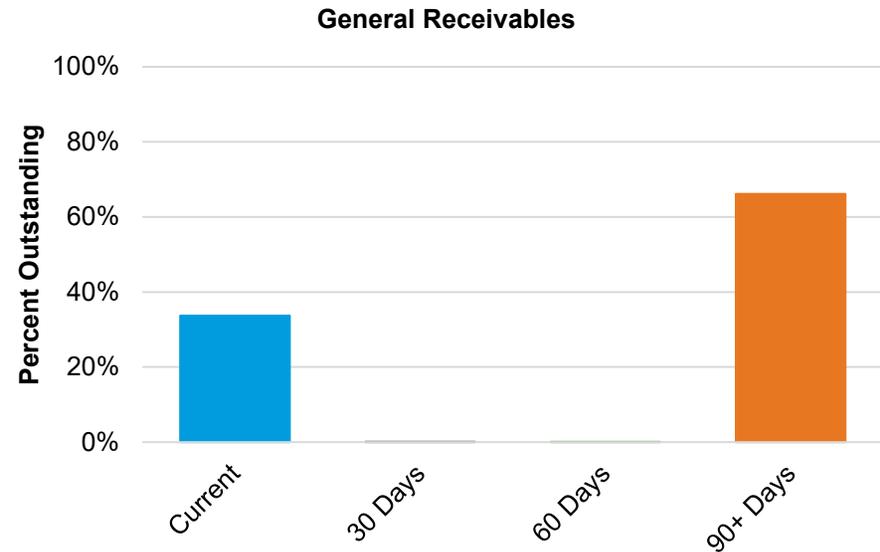
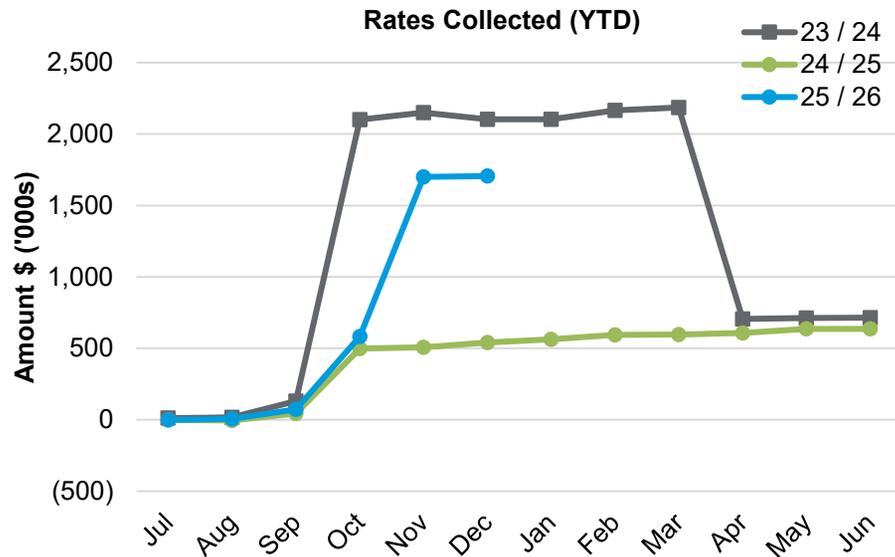
**6. RECEIVABLES**

**(a) Rates Receivable**

	<b>31 Dec 25</b>
	<b>\$</b>
Rates receivables	253,511
<b>Total Rates Receivable Outstanding</b>	<b>253,511</b>
Closing balances - prior year	63,794
Rates levied this year	1,896,002
Closing balances - current month	(253,511)
<b>Total Rates Collected to Date</b>	<b>1,706,286</b>

**(b) General Receivables**

	<b>31 Dec 25</b>
	<b>\$</b>
Current	198,300
30 Days	690
60 Days	230
90+ Days	389,235
<b>Total General Receivables Outstanding</b>	<b>588,455</b>



Comments / notes

Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON

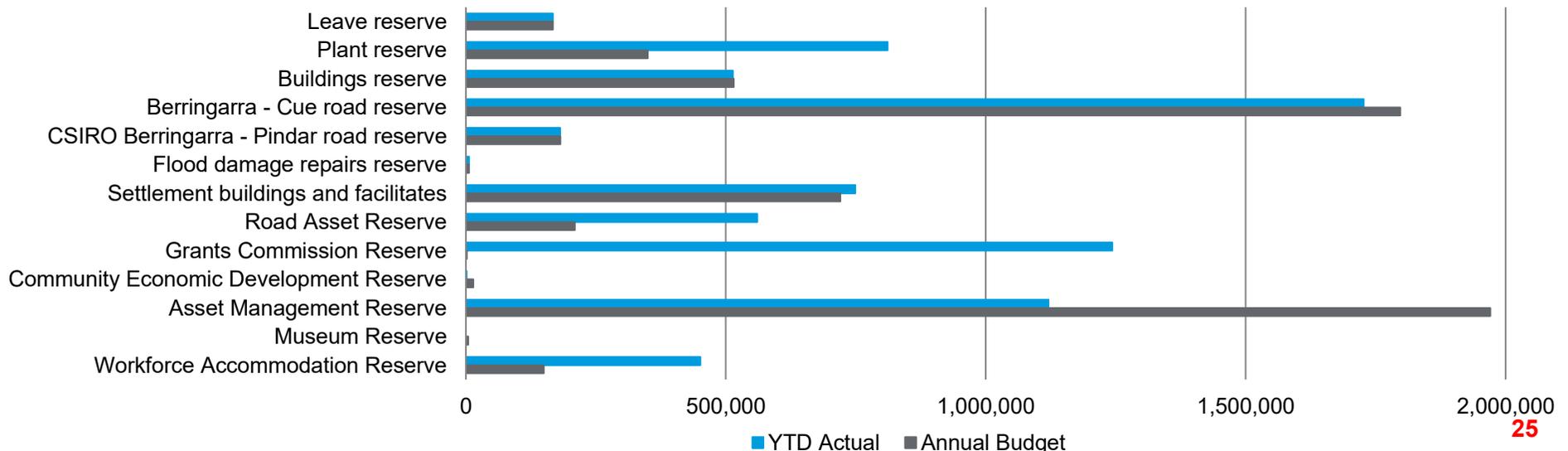
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2025

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 25 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 26 \$	Balance 01 Jul 25 \$	Transfers from \$	Transfer to \$	Balance 31 Dec 25 \$
<b>Reserve Name</b>								
Leave reserve	167,236	-	287	167,523	167,237	-	298	167,535
Plant reserve	809,907	(460,000)	-	349,907	809,907	-	1,446	811,353
Buildings reserve	512,739	-	2,700	515,439	512,739	-	915	513,654
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	52,007	1,726,939
CSIRO Berringarra - Pindar road res	180,639	-	900	181,539	180,639	-	323	180,962
Flood damage repairs reserve	5,977	-	-	5,977	5,977	-	11	5,988
Settlement buildings and facilitates	747,795	(27,600)	-	720,195	747,795	-	1,335	749,130
Road Asset Reserve	559,279	(350,000)	-	209,279	559,280	-	998	560,278
Grants Commission Reserve	2,738,556	(2,736,535)	-	2,021	2,738,554	(1,500,000)	4,889	1,243,443
Community Economic Development	1,350	-	12,822	14,172	1,350	-	2	1,353
Asset Management Reserve	10,823	-	1,959,540	1,970,363	10,823	-	1,109,964	1,120,787
Museum Reserve	2,252	-	2,252	4,504	-	-	-	-
Workforce Accommodation Reserve	450,000	(300,000)	-	150,000	450,000	-	804	450,804
<b>Total Cash Backed Reserves</b>	<b>7,861,485</b>	<b>(3,874,135)</b>	<b>2,100,979</b>	<b>6,088,329</b>	<b>7,859,232</b>	<b>(1,500,000)</b>	<b>1,172,993</b>	<b>7,532,225</b>

Annual Budget v YTD Actual



SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 December 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
<b>Transport</b>				
<b>Plant and Equipment</b>				
Plant and Equipment	120,000	120,000	-	-
<b>Total Disposal of Assets</b>	<b>120,000</b>	<b>120,000</b>	-	-
<b>Total Profit or (Loss)</b>				<b>-</b>

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
<b>Other Property &amp; Services</b>				
<b>Plant and Equipment</b>				
Plant and Equipment	-	-	-	-
<b>Total Disposal of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>-</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 December 2025

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Recreation &amp; Culture</b>					
Community / Sports Centre Refurbishments	120,000	60,000	48,135	11,865	40%
<b>Housing</b>					
Capex - Construct Staff Housing	980,000	489,996	208,307	281,689	21%
<b>Transport</b>					
Depot Buildings & Improvements	2,500	1,248	-	1,248	0%
<b>Economic Services</b>					
F Capex New Caravan Park Ablution Block	-	-	27,997	(27,997)	
Depot Buildings & Improvements	425,000	212,496	98,933	113,563	23%
Roadhouse Staff Accommodation	1,470,000	735,000	307,916	427,084	21%
<b>Total Land and Buildings</b>	<b>2,997,500</b>	<b>1,498,740</b>	<b>699,161</b>	<b>799,579</b>	

**(b) Furniture & Equipment**

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Housing</b>					
Staff Housing Furniture & Equipment	856	426	-	426	0%
<b>Economic Services</b>					
Roadhouse Point of Sale System	-	-	500	(500)	
Roadhouse Appliances	5,000	2,496	-	2,496	0%
Roadhouse Appliances	2,500	1,248	-	1,248	0%
<b>Total Furniture &amp; Equipment</b>	<b>8,356</b>	<b>4,170</b>	<b>500</b>	<b>3,670</b>	

**(c) Plant and Equipment**

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Transport</b>					
Chlorinator For Drinking Water	-	-	133	(133)	
Road Plant Purchases	580,000	289,998	-	289,998	0%
<b>Total Plant and Equipment</b>	<b>580,000</b>	<b>289,998</b>	<b>133</b>	<b>289,865</b>	

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 December 2025

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Transport</b>						
Roads Construction General		801,276	400,626	-	400,626	0%
Unallocated Roads Expenses		-	-	17,061	(17,061)	
Carn-Mul Rd 253.70 - 261.92 Gravel Resheet		-	-	4,380	(4,380)	
General Road Sealing Works		-	-	188,988	(188,988)	
Reseal Works		223,198	223,198	-	223,198	0%
SKA Route		3,018,941	1,509,450	1,689,754	(180,304)	56%
Carn- Mullewa Rd		1,495,332	747,648	713,992	33,656	48%
Beri-Byro Rd Sections 69.99-87.70		122,749	61,374	-	61,374	0%
Carn-Mul Rd Floodway over Wooramel River		23,250	11,622	-	11,622	0%
C12048 - Meeb-Wool Floodway over Murchison River		49,050	24,522	50,031	(25,509)	102%
Errabiddy Bluff Rd Resheet incl Floodways		100,680	50,334	99,398	(49,064)	99%
Capex Grids General		-	-	40,122	(40,122)	
		<b>5,834,476</b>	<b>3,028,774</b>	<b>2,803,727</b>	<b>225,047</b>	
<b>Total Infrastructure - Roads</b>		<b>5,834,476</b>	<b>3,028,774</b>	<b>2,803,727</b>	<b>225,047</b>	
<b>(e) Infrastructure - Other</b>						
	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Recreation &amp; Culture</b>						
Community Splash Pool		-	-	50,344	(50,344)	
Improvements To Drinking Water Reticulation		350,602	175,296	259,625	(84,329)	74%
<b>Economic Services</b>						
Caravan Park Precinct Works		-	-	2,285	(2,285)	
Roadhouse Other Equipment		-	-	58	(58)	
Roadhouse Three Accommodation Units		-	-	58	(58)	
Caravan Park Pool Construction		-	-	76,984	(76,984)	
Caravan Park Non Ensuities Cabins Conversion		160,000	79,998	-	79,998	0%
Power Supply Upgrade		1,148,183	574,086	773,418	(199,332)	67%
<b>Community Amenities</b>						
<b>Total Infrastructure - Other</b>		<b>1,658,785</b>	<b>829,380</b>	<b>1,162,772</b>	<b>(333,392)</b>	
<b>Total Capital Expenditure</b>		<b>11,079,117</b>	<b>5,651,062</b>	<b>4,666,292</b>	<b>984,770</b>	

SHIRE OF MURCHISON  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 December 2025

## 10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>								
UV Pastoral	1,236,464	0.099325	22	122,800	122,806	(3,082)	-	119,724
UV Mining	2,219,287	0.185500	14	440,095	663,516	-	-	663,516
UV Mining (Mining Licenses)	1,126,734	0.185500	11	223,436	-	-	-	-
UV Prospecting and exploration	1,079,319	0.185500	46	214,034	214,029	(20,383)	-	193,646
<b>Total General Rates</b>				<b>1,000,365</b>	<b>1,000,351</b>	<b>(23,465)</b>	-	<b>976,886</b>
<b>Minimum Rates</b>								
UV Pastoral	24,385	1,000	6	6,000	6,000	-	-	6,000
UV Mining	1,928	1,000	1	1,000	5,000	-	-	5,000
UV Mining (Mining Licenses)	8,316	1,000	4	4,000	-	-	-	-
UV Prospecting and exploration	41,878	1,000	17	17,000	17,000	-	-	17,000
<b>Total Minimum Rates</b>				<b>28,000</b>	<b>28,000</b>	-	-	<b>28,000</b>
<b>Total General and Minimum Rates</b>				<b>1,028,365</b>	<b>1,028,351</b>	<b>(23,465)</b>	-	<b>1,004,886</b>
<b>Other Rate Revenue</b>								
Interim Rates CY/PY				1,732,104				891,116
<b>Total Rate Revenue</b>				<b>2,760,469</b>				<b>1,896,002</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 December 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Transport</b>			
Opening balance	1,345,628	1,345,628	1,345,628
Principal payment	(196,094)	(101,918)	(101,918)
<b>Principal Outstanding</b>	<b>1,149,534</b>	<b>1,243,710</b>	<b>1,243,710</b>
Finance cost payment	(23,809)	-	(17,227)
Service fee			
<b>Total Principal, Finance Cost and Fees Paid</b>	<b>(219,903)</b>	<b>(101,918)</b>	<b>(119,146)</b>
<b>Total Principal Outstanding</b>	<b>1,149,534</b>	<b>1,243,710</b>	<b>1,243,710</b>
<b>Total Principal Repayments</b>	<b>(196,094)</b>	<b>(101,918)</b>	<b>(101,918)</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 December 2025

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
F.A.G Grant - General	WALGGC	1,803,162	901,580	1,162,295
F.A.G. Grant - Roads	WALGGC	493,514	246,756	288,228
<b>Law, Order and Public Safety</b>				
DFES Operating Grant	DFES	14,795	7,392	8,949
<b>Transport</b>				
Income Relating to Streets, Roads, Bridge	MRWA	-	-	5,000
MRWA Direct	MRWA	329,976	164,988	321,214
WANDRRA Flood Damage	MRWA	4,000,326	4,000,325	2,697,751
MRWA - SKA Roads	MRWA	1,807,780	903,888	-
Contribution Beringarra/Pindar Roads	MRWA	230,893	115,446	-
<b>Economic Services</b>				
Tour Area Prom Revenue		50,000	24,996	5,975
Roadhouse Other Revenue		9,016	4,506	-
<b>Other Property &amp; Services</b>				
Diesel Fuel Rebate		70,426	35,208	-
Workers Compensation Reimbursements		35,000	17,496	-
<b>Total Grants, Subsidies and Contributions</b>		<b>8,844,887</b>	<b>6,422,581</b>	<b>4,489,412</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Transport</b>				
MRWA Specific	MRWA	1,500,000	750,000	720,000
Roads to Recovery		904,989	452,490	713,992
MRWA - SKA Roads	MRWA	3,320,835	1,660,416	3,085,383
<b>Recreation &amp; Culture</b>				
<b>Economic Services</b>				
Settlement Infrastructure Grants		813,339	406,668	838,339
<b>Total Capital Grants, Subsidies and Contributions</b>		<b>6,539,163</b>	<b>3,269,574</b>	<b>5,357,715</b>

<b>Total Grants, Subsidies and Contributions</b>		<b>15,384,050</b>	<b>9,692,155</b>	<b>9,847,127</b>
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**murchison**shire

*Ancient land under brilliant skies*

**Shire of Murchison**

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# SHIRE OF MURCHISON

## ANNUAL BUDGET REVIEW

### FOR THE YEAR ENDING 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

**SHIRE OF MURCHISON  
ANNUAL BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026  
[CONTENTS PAGE](#)**

	Page	Note
<b>Financial Statements</b>		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Cash Flows	4	
Statement of Financial Activity	5	
<b>Notes to and Forming Part of the Budget</b>		
Material Accounting Policies	6	1
Grants, Subsidies and Contributions	9	2
Disposal of Assets	10	3
Capital Expenditure	11	4
Cash Backed Reserves	12	5
Information on Borrowings	13	6
Notes to the Statement of Cash Flows	14	7
Net Current Assets	15	8
Budget Amendments	16	9
<b>Supplementary Schedules</b>		
Rate Setting Statement - 3 Year Forecast		
Detailed Schedules and Explanations		

**SHIRE OF MURCHISON**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDING 30 JUNE 2026**  
**BY NATURE OR TYPE**

		<b>Adopted Budget 25 / 26</b>	<b>Revised Budget 25 / 26</b>	<b>Actual 31-Dec-25</b>	<b>Estimated Actual 30-Jun-26</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>					
Rates		2,760,469	1,896,002	1,896,002	1,896,002
Grants, Subsidies and Contributions	2	8,844,888	9,326,634	4,489,411	9,326,634
Fees and Charges		624,009	731,615	392,607	731,615
Interest Earnings		136,674	156,151	88,773	156,151
Other Revenue		295,314	379,337	243,142	379,337
		<u>12,661,354</u>	<u>12,489,739</u>	<u>7,109,935</u>	<u>12,489,739</u>
<b>Expenses</b>					
Employee Costs		(1,716,406)	(1,433,416)	(875,054)	(1,433,416)
Materials and Contracts		(8,301,526)	(8,709,598)	(4,896,846)	(8,709,598)
Depreciation on Non-current Assets		(4,558,089)	(6,963,908)	(3,481,977)	(6,963,908)
Finance Costs		(41,535)	(41,535)	(17,227)	(41,535)
Insurance Expenses		(193,609)	(202,154)	(202,154)	(202,154)
Other Expenditure		(172,339)	(186,429)	(117,061)	(186,429)
		<u>(14,983,503)</u>	<u>(17,537,040)</u>	<u>(9,590,319)</u>	<u>(17,537,040)</u>
Operating Surplus / (Deficit)		<u>(2,322,149)</u>	<u>(5,047,301)</u>	<u>(2,480,384)</u>	<u>(5,047,301)</u>
<b>Other Revenue and Expenses</b>					
Grants, Subsidies and Contributions	2	6,539,163	7,965,608	5,357,715	7,965,608
Profit on Disposal of Assets	3	-	-	-	-
(Loss) on Disposal of Assets	3	-	-	-	-
<b>Net Result</b>		<u>4,217,014</u>	<u>2,918,307</u>	<u>2,877,331</u>	<u>2,918,307</u>
<b>Other Comprehensive Income</b>					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Comprehensive Income</b>		<u><u>4,217,014</u></u>	<u><u>2,918,307</u></u>	<u><u>2,877,331</u></u>	<u><u>2,918,307</u></u>

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MURCHISON  
ANNUAL BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026  
STATEMENT OF CASH FLOWS

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 30-Jun-26 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Rates		2,760,469	1,896,002	1,896,002	1,896,002
Operating Grants, Subsidies and Contributions		8,844,888	9,326,634	3,304,421	9,326,634
Fees and Charges		624,009	731,615	392,607	731,615
Interest Earnings		136,674	156,151	88,773	156,151
Other Revenue		295,314	379,337	243,142	379,337
		<u>12,661,354</u>	<u>12,489,739</u>	<u>5,924,945</u>	<u>12,489,739</u>
<b>Payments</b>					
Employee Costs		(1,716,406)	(1,433,416)	(875,054)	(1,433,416)
Materials and Contracts		(8,301,526)	(8,709,598)	(7,159,146)	(8,709,598)
Finance Costs		(41,535)	(41,535)	(17,227)	(41,535)
Insurance Expenses		(193,609)	(202,154)	(202,154)	(202,154)
Other Expenditure		(172,339)	(186,429)	(117,061)	(186,429)
		<u>(10,425,414)</u>	<u>(10,573,132)</u>	<u>(8,370,642)</u>	<u>(10,573,132)</u>
Net Cash provided by / (used in) Operating Activities		<u>2,235,940</u>	<u>1,916,607</u>	<u>(2,445,697)</u>	<u>1,916,607</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Grants, Subsidies and Contributions		6,539,163	7,965,608	5,357,715	7,965,608
Proceeds from Sale of Fixed Assets	3	120,000	120,000	-	120,000
Property, Plant and Equipment Purchases	4(a)	(3,585,856)	(3,763,050)	(699,794)	(3,763,050)
Infrastructure Purchases - roads	4(b)	(5,834,476)	(7,060,297)	(2,803,727)	(7,060,297)
Infrastructure Purchases - other	4(b)	(1,658,785)	(1,967,822)	(1,162,772)	(1,967,822)
		<u>(4,419,954)</u>	<u>(4,705,561)</u>	<u>691,423</u>	<u>(4,705,561)</u>
Net Cash provided by / (used in) Investing Activities		<u>(4,419,954)</u>	<u>(4,705,561)</u>	<u>691,423</u>	<u>(4,705,561)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Repayment of Long Term Borrowings	6	(196,094)	(196,094)	(101,918)	(196,094)
Net Cash provided by Financing Activities		<u>(196,094)</u>	<u>(196,094)</u>	<u>(101,918)</u>	<u>(196,094)</u>
<b>Net Increase / (Decrease) in Cash Held</b>		<u>(2,380,108)</u>	<u>(2,985,048)</u>	<u>(1,856,193)</u>	<u>(2,985,048)</u>
Cash at Beginning of Year		10,538,373	11,234,288	11,234,288	11,234,288
<b>Cash and Cash Equivalents at the End of the Year</b>		<u><b>8,158,264</b></u>	<u><b>8,249,240</b></u>	<u><b>9,378,095</b></u>	<u><b>8,249,240</b></u>

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF MURCHISON**  
**ANNUAL BUDGET REVIEW**  
**FOR THE YEAR ENDING 30 JUNE 2026**  
**STATEMENT OF FINANCIAL ACTIVITY**

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
<b>OPERATING ACTIVITIES</b>					
<b>Net Current Assets at 01 Jul - Surplus / (Deficit)</b>		670,723	317,059	317,059	317,059
<b>Revenue from Operating Activities (Excluding Rates)</b>					
Grants, Subsidies and Contributions	2	8,844,888	9,326,634	4,489,411	9,326,634
Fees and Charges		624,009	731,615	392,607	731,615
Interest Earnings		136,674	156,151	88,773	156,151
Other Revenue		295,314	379,337	243,142	379,337
		<u>9,900,885</u>	<u>10,593,737</u>	<u>5,213,933</u>	<u>10,593,737</u>
<b>Expenditure from Operating Activities</b>					
Employee Costs		(1,716,406)	(1,433,416)	(875,054)	(1,433,416)
Materials and Contracts		(8,301,526)	(8,709,598)	(4,896,846)	(8,709,598)
Depreciation on Non-current Assets		(4,558,089)	(6,963,908)	(3,481,977)	(6,963,908)
Finance Costs		(41,535)	(41,535)	(17,227)	(41,535)
Insurance Expenses		(193,609)	(202,154)	(202,154)	(202,154)
Other Expenditure		(172,339)	(186,429)	(117,061)	(186,429)
		<u>(14,983,503)</u>	<u>(17,537,040)</u>	<u>(9,590,319)</u>	<u>(17,537,040)</u>
<b>Excluded Non-cash Operating Activities</b>					
Depreciation and Amortisation on Assets		4,558,089	6,963,908	3,481,977	6,963,908
Net Amount provided from Operating Activities		<u>(524,529)</u>	<u>20,605</u>	<u>(894,409)</u>	<u>20,605</u>
<b>INVESTING ACTIVITIES</b>					
<b>Inflows from Investing Activities</b>					
Grants, Subsidies and Contributions	2	6,539,163	7,965,608	5,357,715	7,965,608
Proceeds from Disposal of Assets	3	120,000	120,000	-	120,000
		<u>6,659,163</u>	<u>8,085,608</u>	<u>5,357,715</u>	<u>8,085,608</u>
<b>Outflows from Investing Activities</b>					
Property, Plant and Equipment Purchases	4(a)	(3,585,856)	(3,763,050)	(699,794)	(3,763,050)
Infrastructure Purchases - roads	4(b)	(5,834,476)	(7,060,297)	(2,803,727)	(7,060,297)
Infrastructure Purchases - other	4(b)	(1,658,785)	(1,967,822)	(1,162,772)	(1,967,822)
		<u>(11,079,117)</u>	<u>(12,791,169)</u>	<u>(4,666,292)</u>	<u>(12,791,169)</u>
Net Amount provided from Investing Activities		<u>(4,419,954)</u>	<u>(4,705,561)</u>	<u>691,423</u>	<u>(4,705,561)</u>
<b>FINANCING ACTIVITIES</b>					
<b>Inflows from Financing Activities</b>					
Transfers from Reserves (Restricted Assets)	5	3,874,135	4,146,535	1,500,000	4,146,535
		<u>3,874,135</u>	<u>4,146,535</u>	<u>1,500,000</u>	<u>4,146,535</u>
<b>Outflows from Financing Activities</b>					
Repayment of Long Term Borrowings	6	(196,098)	(196,094)	(101,918)	(196,094)
Transfers to Reserves (Restricted Assets)	5	(2,100,979)	(1,266,919)	(1,172,993)	(1,266,919)
		<u>(2,297,077)</u>	<u>(1,463,013)</u>	<u>(1,274,911)</u>	<u>(1,463,013)</u>
Net Amount provided from Financing Activities		<u>1,577,058</u>	<u>2,683,522</u>	<u>225,089</u>	<u>2,683,522</u>
<b>Surplus / (Deficit) before General Rates</b>		<u>(2,696,702)</u>	<u>(1,684,375)</u>	<u>339,161</u>	<u>(1,684,375)</u>
Total Amount raised from General Rates		2,760,469	1,896,002	1,896,002	1,896,002
<b>Net Current Assets at 30 Jun - Surplus / (Deficit)</b>		<u><u>63,767</u></u>	<u><u>211,627</u></u>	<u><u>2,235,163</u></u>	<u><u>211,627</u></u>

**SHIRE OF MURCHISON  
NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026**

**1. MATERIAL ACCOUNTING POLICIES**

**(a) Basis of Preparation**

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 33A prescribes the contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**(b) The Local Government Reporting Entity**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in Trust Fund are excluded from the financial statements.

**(c) Judgements and Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

**(d) Material Accounting Policies**

Significant accounting policies utilised in the preparation of these statements are as described in the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

**(e) Rounding Off Figures**

All figures shown in this budget review report are rounded to the nearest dollar.

**(f) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF MURCHISON**  
**NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW**  
**For the Period Ending 30 June 2026**

**1. MATERIAL ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

**(h) Financial Assets at Amortised Cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**(i) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**(j) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

**(k) Current and Non-Current Classification**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intention to release for sale.

**(l) Contract Assets**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**(m) Borrowing Costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to unobservable inputs, including own credit risk.

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**(o) Prepaid Rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**SHIRE OF MURCHISON**  
**NOTES TO THE ANNUAL STATUTORY BUDGET REVIEW**  
**For the Period Ending 30 June 2026**

**1. MATERIAL ACCOUNTING POLICIES (Continued)**

**(p) Contract Liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**(q) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(r) Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF MURCHISON  
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
 FOR THE YEAR ENDING 30 JUNE 2026

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
General Purpose Funding	2,296,676	2,901,046	1,450,523	2,901,046
Law, Order, Public Safety	14,795	14,795	8,949	14,795
Transport	6,368,975	6,263,033	3,023,965	6,263,033
Economic Services	59,016	50,000	5,975	50,000
Other Property and Services	105,426	97,760	-	97,760
<b>Total Operating Grants</b>	<b>8,844,888</b>	<b>9,326,634</b>	<b>4,489,411</b>	<b>9,326,634</b>

(b) Capital Grants

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Recreation and Culture	-	-	-	-
Transport	5,725,824	7,152,269	4,519,376	7,152,269
Economic Services	813,339	813,339	838,339	813,339
<b>Total Non-operating Grants</b>	<b>6,539,163</b>	<b>7,965,608</b>	<b>5,357,715</b>	<b>7,965,608</b>

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

**3 DISPOSAL OF ASSETS**

**(a) Annual Budget 25 / 26**

	<b>Book Value Budget 25 / 26 \$</b>	<b>Proceeds Budget 25 / 26 \$</b>	<b>Profit Budget 25 / 26 \$</b>	<b>(Loss) Budget 25 / 26 \$</b>
<b>Plant and Equipment</b>				
Transport				
Plant and Equipment	120,000	120,000	-	-
<b>Total Disposals</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>
<b>Total Profit / (Loss) on Disposal</b>				<b>-</b>

**(b) YTD Actual - Dec 2025**

	<b>Book Value Actual 25 / 26 \$</b>	<b>Proceeds Actual 25 / 26 \$</b>	<b>Profit Actual 25 / 26 \$</b>	<b>(Loss) Actual 25 / 26 \$</b>
<b>Plant and Equipment</b>				
Other Property & Services				
			-	-
<b>Total Disposals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit / (Loss) on Disposal</b>				<b>-</b>

**(c) Revised Budget 25 / 26**

	<b>Book Value Budget 25 / 26 \$</b>	<b>Proceeds Budget 25 / 26 \$</b>	<b>Profit Budget 25 / 26 \$</b>	<b>(Loss) Budget 25 / 26 \$</b>
<b>Plant and Equipment</b>				
Transport				
2005 SFM 3 Axle Trailer (MU2024)	120,000	120,000	-	-
			-	-
			-	-
<b>Total Disposals</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>
<b>Total Profit / (Loss) on Disposal</b>				<b>-</b>

SHIRE OF MURCHISON  
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
 FOR THE YEAR ENDING 30 JUNE 2026

4 CAPITAL EXPENDITURE

(a) Property, Plant and Equipment

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Buildings	2,997,500	3,173,428	699,161	3,173,428
Furniture and Equipment	8,356	9,356	500	9,356
Plant and Equipment	580,000	580,266	133	580,266
<b>Total Property, Plant and Equipment</b>	<b>3,585,856</b>	<b>3,763,050</b>	<b>699,794</b>	<b>3,763,050</b>

(b) Infrastructure

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Roads	5,834,476	7,060,297	2,803,727	7,060,297
Other	1,658,785	1,967,822	1,162,772	1,967,822
<b>Total Infrastructure</b>	<b>7,493,261</b>	<b>9,028,119</b>	<b>3,966,498</b>	<b>9,028,119</b>

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 25/26				YTD Actual - Dec 25/26				Revised Budget - 25 / 26			
	Opening Balance 01 Jul 25	Transfers from	Transfer to	Closing Balance 30 Jun 26	Opening Balance 01 Jul 25	Transfers from	Transfer to	Closing Actual 31 Dec 25	Opening Balance 01 Jul 25	Transfers from	Transfer to	Closing Actual 30 Jun 26
a) Leave reserve	167,237	-	287	167,524	167,237	-	298	167,535	167,237	-	298	167,535
b) Plant reserve	809,906	(460,000)	-	349,906	809,906	-	1,446	811,353	809,906	(460,000)	1,446	351,352
c) Administration Buildings reserve	512,739	-	2,700	515,439	512,739	-	915	513,654	512,739	-	3,615	516,354
d) Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	52,007	1,726,939	1,674,932	-	122,478	1,797,410
e) CSIRO Berringarra - Pindar road reserve	180,639	-	900	181,539	180,639	-	323	180,962	180,639	-	900	181,539
f) Flood damage reserve	5,977	-	-	5,977	5,977	-	11	5,988	5,977	-	11	5,988
g) Settlement Buildings and Facilities	747,795	(27,600)	-	720,195	747,795	-	1,335	749,130	747,795	(150,000)	1,335	599,130
h) Road Asset Reserve	559,279	(350,000)	-	209,279	559,280	-	998	560,278	559,280	(350,000)	998	210,278
i) Grants Commission Reserve	2,738,554	(2,736,535)	-	2,019	2,738,554	(1,500,000)	4,889	1,243,443	2,738,554	(2,736,535)	4,889	6,908
j) Community Economic Development Res	1,350	-	12,822	14,172	1,350	-	2	1,352	1,350	-	12,822	14,172
k) Carnarvon-Mullewa Mining Related	-	-	-	-	-	-	-	-	-	-	-	-
l) Asset Management Reserve	10,823	-	1,959,540	1,970,363	10,823	-	1,109,964	1,120,787	10,823	-	1,115,527	1,126,350
m) Museum Reserve	2,252	-	2,252	4,504	-	-	-	-	-	-	2,600	2,600
n) Workforce Accommodation Reserve	450,000	(300,000)	-	150,000	450,000	-	804	450,804	450,000	(450,000)	-	-
<b>Total Reserves</b>	<b>7,861,484</b>	<b>(3,874,135)</b>	<b>2,100,979</b>	<b>6,088,328</b>	<b>7,859,232</b>	<b>(1,500,000)</b>	<b>1,172,993</b>	<b>7,532,225</b>	<b>7,859,232</b>	<b>(4,146,535)</b>	<b>1,266,919</b>	<b>4,979,616</b>

Reserve Accounts - Purposes

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Term	Purpose
a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
b) Plant reserve	Ongoing	To be used for the purchase of plant
c) Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
d) Berringarra - Cue road reserve	Ongoing	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
e) CSIRO Berringarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
f) Flood damage reserve	Ongoing	To be used towards the "trigger point" for Western Australia Natural Disaster Relief funded flood damage works
g) Settlement Assets Reserve	Ongoing	To be used to fund and maintain new and upgraded buildings, facilities and infrastructure within the Murchison Settlement.
h) Road Asset Reserve	Ongoing	To be used to fund works for the construction and reconstruction of Councils Road Infrastructure
i) Grants Commission Reserve	Ongoing	To ensure that any Grants Commission funds received are only applied to income and expenses in the financial year in which they apply.
j) Community Economic Development Reserve	Ongoing	To be used to fund actions and activities that support and increase progress in the development of the Shire community and Shire based organisations economically, socially and culturally.
k) Carnarvon-Mullewa Mining Related	Ongoing	To be used to fund works for the construction and reconstruction of the Carnarvon-Mullewa Road as associated with Mining related traffic.
l) Asset Management Reserve	Ongoing	To be used to fund works associated with short and long-term management of Council's Infrastructure Assets.

SHIRE OF MURCHISON  
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
 FOR THE YEAR ENDING 30 JUNE 2026

6 INFORMATION ON BORROWINGS

(a) Loan Repayments

(i) Loan 2 Roadworks in 2020-21

	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
<b>Transport</b>				
Opening Balance	1,345,628	1,345,628	1,345,628	1,345,628
New loans	-	-	-	-
Principal Payment	(196,094)	(196,094)	(101,918)	(196,094)
<b>Principal Outstanding</b>	<b>1,149,534</b>	<b>1,149,534</b>	<b>1,243,710</b>	<b>1,149,534</b>
Interest Payment	(40,531)	(40,531)	(17,227)	(40,531)
<b>Total Interest and Fees</b>	<b>(40,531)</b>	<b>(40,531)</b>	<b>(17,227)</b>	<b>(40,531)</b>
<b>Opening Balance</b>	<b>1,345,628</b>	<b>1,345,628</b>	<b>1,345,628</b>	<b>1,345,628</b>
<b>Total Proceeds from New Borrowings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Principal Repayments</b>	<b>(196,094)</b>	<b>(196,094)</b>	<b>(101,918)</b>	<b>(196,094)</b>
<b>Principal Outstanding</b>	<b>1,149,534</b>	<b>1,149,534</b>	<b>1,243,710</b>	<b>1,149,534</b>
<b>Total Interest and Fees</b>	<b>(40,531)</b>	<b>(40,531)</b>	<b>(17,227)</b>	<b>(40,531)</b>

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

7 NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

(a) Reconciliation of Cash

	Note	Adopted Budget 25 / 26 \$	Revised Budget 25 / 26 \$	Actual 31-Dec-25 \$	Estimated Actual 25 / 26 \$
Cash at bank and on hand		8,158,264	8,249,240	9,378,095	8,249,240
<b>Total Cash on Hand</b>		<b>8,158,264</b>	<b>8,249,240</b>	<b>9,378,095</b>	<b>8,249,240</b>

The following include the cash balances restricted by regulation or other externally imposed requirement:

Unrestricted cash and cash equivalent		2,069,936	3,269,624	1,845,864	3,269,624
Cash Backed Reserves	5	6,088,328	4,979,616	7,532,231	4,979,616
<b>Total Restricted Cash</b>		<b>8,158,264</b>	<b>8,249,240</b>	<b>9,378,095</b>	<b>8,249,240</b>

(b) Reconciliation of Net Cash from Operating Activities to Net Result

Net Result		4,217,014	2,918,307	2,877,331	2,918,307
Depreciation		4,558,089	6,963,908	3,481,977	6,963,908
(Increase) / Decrease in Receivables		-	-	(1,184,990)	-
(Increase) / Decrease in Inventories		-	-	(17,789)	-
Increase / (Decrease) in Payables		-	-	(2,244,511)	-
Non-operating Grants, Subsidies and Contributions		(6,539,163)	(7,965,608)	(5,357,715)	(7,965,608)
<b>Net Cash provided by / (used in) Operating Activities</b>		<b>2,235,940</b>	<b>1,916,607</b>	<b>(2,445,697)</b>	<b>1,916,607</b>

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 25 / 26	Revised Budget 24 / 25	Actual 31-Dec-25	Estimated Actual 25 / 26
	Note	\$	\$	\$	\$
<b>Current Assets</b>					
Cash - Unrestricted	7(a)	2,069,936	3,269,624	1,845,864	3,269,624
Cash - Restricted Reserves	7(a)	6,088,328	4,979,616	7,532,231	4,979,616
Receivables		1,431,638	983,243	969,038	983,243
Contract Assets		1,435,081	1,488,979	2,688,174	1,488,979
Inventories		191,897	191,897	209,686	191,897
<b>Total Current Assets</b>		<b>11,216,880</b>	<b>10,913,359</b>	<b>13,244,994</b>	<b>10,913,359</b>
<b>Current Liabilities</b>					
Trade and Other Payables		(1,483,697)	(2,141,030)	(1,232,135)	(2,141,030)
Contract Liabilities		(3,060,525)	(3,060,525)	(1,718,943)	(3,060,525)
Deposits and Bonds		(520,559)	(520,559)	(522,210)	(520,559)
Short Term Borrowings		(200,415)	(200,415)	(202,221)	(200,415)
Provisions		(205,279)	(210,632)	(210,632)	(210,632)
<b>Total Current Liabilities</b>		<b>(5,470,475)</b>	<b>(6,133,161)</b>	<b>(3,886,142)</b>	<b>(6,133,161)</b>
<b>Net Current Funding Position</b>		<b>5,746,405</b>	<b>4,780,198</b>	<b>9,358,852</b>	<b>4,780,198</b>
Less: Cash - Restricted Reserves	5	(6,088,328)	(4,979,616)	(7,532,231)	(4,979,616)
Add: Current Portion of borrowings		200,410	200,414	197,910	200,414
Add: Current portion of employee benefit provision held in reserve		205,279	210,631	210,632	210,631
Add: Disposal of Assets		-	-	-	-
<b>Estimated Surplus / (Deficit) C/FWD</b>		<b>63,767</b>	<b>211,627</b>	<b>2,235,163</b>	<b>211,627</b>

SHIRE OF MURCHISON  
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
 FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
	<b>Opening Surplus</b>							(353,664)
03100	ABC Expenses - Rate Revenue	903	Administration Allocation (Expense)	OpMaterials & Contracts				(6,067)
03103	General Rates Levied	100	General Rates	OpRates	Rates			(20,454)
03114	MML Rates Levied	100	General Rates	OpMMLRates	MML Rates			(3,026)
03105	Penalty Interest Raised on Rates	160	Interest Earned	OpInterest Earnings			19,477	
03107	Back Rates Levied	100	General Rates	OpMMLRates	MML Rates			(840,987)
03109	Rates Administration Fees	170	Other Revenue	OpOther Revenue				(1,874)
03201	F.A.G Grant - General	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			521,428	
03202	F.A.G Grant - Roads	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			82,942	
03205	Other General Purpose Funding	170	Other Revenue	OpOther Revenue			112	
03210	Transfer to Grants Commission Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(4,889)
03212	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(888,091)
73351	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve		1,732,104	
04101	Members Conference Expenses	580	Other Expenses	OpOther Expenditure			140	
04102	Council Election Expenses	521	Service Contracts	OpMaterials & Contracts			4,791	
04104	Members - Refresh & Receptions	520	Materials	OpMaterials & Contracts			229	
04104	Members - Refresh & Receptions	580	Other Expenses	OpOther Expenditure				(4,683)
04105	Members - Insurance	570	Insurance Premiums	OpInsurance Expenses			11	
04106	Members - Subs., Donations	523	Subscriptions	OpMaterials & Contracts			56	
04110	Civic Receptions	520	Materials	OpMaterials & Contracts			2,250	
04110	Civic Receptions	521	Service Contracts	OpMaterials & Contracts			2,250	
04111	Members - Training	521	Service Contracts	OpMaterials & Contracts				(4,464)
04113	ABC Expenses - Members	903	Administration Allocation (Expense)	OpMaterials & Contracts				(27,059)
04200	ABC Expenses - Other Governance	903	Administration Allocation (Expense)	OpMaterials & Contracts				(57,925)
04204	Housing Costs (Other Gov)	904	Housing Allocation (Expense)	OpMaterials & Contracts			624	
04206	Novated Lease - GST	521	Service Contracts	OpMaterials & Contracts				(313)
04207	Novated Lease - No GST	521	Service Contracts	OpMaterials & Contracts			283	
05100	ABC Expenses - Fire Prevention	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
05101	Insurance - Fire Prevention	570	Insurance Premiums	OpInsurance Expenses			152	
FIRVEH	Fire Prevention Vehicle Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,358)
FIRVEH	Fire Prevention Vehicle Expenses	901	Plant Recovery	OpMaterials & Contracts				(6,518)
FIREO	Fire Expenses - Other	500	Salaries & Wages	OpEmployee Costs			1,321	
FIREO	Fire Expenses - Other	521	Service Contracts	OpMaterials & Contracts				(1,152)
FIREO	Fire Expenses - Other	900	Labour Overheads	OpEmployee Costs				(20,335)
05108	Depreciation - Fire Prevention	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(441)		
05108	Depreciation - Fire Prevention	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	1,010		
05307	CESM Program Expenses	521	Service Contracts	OpMaterials & Contracts				(7,831)
05310	ABC Expenses - Law Order Pub Safety	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07404	Analytical Expenses	521	Service Contracts	OpMaterials & Contracts				(375)
07406	ABC Expenses - Prev. Services	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07500	Preventative Services - Pest Control	521	Service Contracts	OpMaterials & Contracts				(2,786)
07503	ABC Expenses - Pest Control	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07700	Medical Centre Expenses	521	Service Contracts	OpMaterials & Contracts				(393)
PATTRAN	Patient Transfer Expenses	901	Plant Recovery	OpMaterials & Contracts				(54)
07705	ABC Expenses - Other Health	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
07706	Depreciation Ambulance Centre	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(567)		
08000	Care of Families & Children	580	Other Expenses	OpOther Expenditure				(1,500)
M2OFF	Maintenance 2 Office Road (Ceo)	500	Salaries & Wages	OpEmployee Costs				(697)
M2OFF	Maintenance 2 Office Road (Ceo)	521	Service Contracts	OpMaterials & Contracts			5,215	
M2OFF	Maintenance 2 Office Road (Ceo)	540	Electricity	OpMaterials & Contracts				(16)
M2OFF	Maintenance 2 Office Road (Ceo)	570	Insurance Premiums	OpInsurance Expenses			492	
M2OFF	Maintenance 2 Office Road (Ceo)	900	Labour Overheads	OpEmployee Costs				(5,079)
M2OFF	Maintenance 2 Office Road (Ceo)	901	Plant Recovery	OpMaterials & Contracts				(1,019)
M4AKU	Maintenance 4A Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,195)
M4AKU	Maintenance 4A Kurara Way	520	Materials	OpMaterials & Contracts				(2,082)
M4AKU	Maintenance 4A Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M4AKU	Maintenance 4A Kurara Way	570	Insurance Premiums	OpInsurance Expenses			148	
M4AKU	Maintenance 4A Kurara Way	900	Labour Overheads	OpEmployee Costs				(6,242)

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
M4AKU	Maintenance 4A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(664)
M4AKU	Maintenance 4A Kurara Way	904	Housing Allocation (Expense)	OpMaterials & Contracts				(180)
M4BKU	Maintenance 4B Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,076)
M4BKU	Maintenance 4B Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,356)
M4BKU	Maintenance 4B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M4BKU	Maintenance 4B Kurara Way	570	Insurance Premiums	OpInsurance Expenses	148			
M4BKU	Maintenance 4B Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,608)
M4BKU	Maintenance 4B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(709)
M6KU	Maintenance 6 Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,100)
M6KU	Maintenance 6 Kurara Way	520	Materials	OpMaterials & Contracts				(328)
M6KU	Maintenance 6 Kurara Way	521	Service Contracts	OpMaterials & Contracts				(860)
M6KU	Maintenance 6 Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M6KU	Maintenance 6 Kurara Way	543	Gas	OpMaterials & Contracts				(21)
M6KU	Maintenance 6 Kurara Way	570	Insurance Premiums	OpInsurance Expenses	266			
M6KU	Maintenance 6 Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,213)
M6KU	Maintenance 6 Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(725)
M8KU	Maintenance 8 Kurara Way	500	Salaries & Wages	OpEmployee Costs				(804)
M8KU	Maintenance 8 Kurara Way	520	Materials	OpMaterials & Contracts				(9,000)
M8KU	Maintenance 8 Kurara Way	521	Service Contracts	OpMaterials & Contracts				(3,176)
M8KU	Maintenance 8 Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M8KU	Maintenance 8 Kurara Way	543	Gas	OpMaterials & Contracts				(486)
M8KU	Maintenance 8 Kurara Way	570	Insurance Premiums	OpInsurance Expenses	270			
M8KU	Maintenance 8 Kurara Way	900	Labour Overheads	OpEmployee Costs				(2,472)
M8KU	Maintenance 8 Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(745)
M10AKU	Maintenance 10A Kurara Way	500	Salaries & Wages	OpEmployee Costs	969			
M10AKU	Maintenance 10A Kurara Way	521	Service Contracts	OpMaterials & Contracts				(967)
M10AKU	Maintenance 10A Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M10AKU	Maintenance 10A Kurara Way	570	Insurance Premiums	OpInsurance Expenses	138			
M10AKU	Maintenance 10A Kurara Way	900	Labour Overheads	OpEmployee Costs	643			
M10AKU	Maintenance 10A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(778)
M10BKU	Maintenance 10B Kurara Way	500	Salaries & Wages	OpEmployee Costs				(615)
M10BKU	Maintenance 10B Kurara Way	520	Materials	OpMaterials & Contracts				(6,270)
M10BKU	Maintenance 10B Kurara Way	521	Service Contracts	OpMaterials & Contracts				
M10BKU	Maintenance 10B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M10BKU	Maintenance 10B Kurara Way	543	Gas	OpMaterials & Contracts				(1,314)
M10BKU	Maintenance 10B Kurara Way	570	Insurance Premiums	OpInsurance Expenses	138			
M10BKU	Maintenance 10B Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,864)
M10BKU	Maintenance 10B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(672)
M12AKU	Maintenance 12A Kurara Way	500	Salaries & Wages	OpEmployee Costs	115			
M12AKU	Maintenance 12A Kurara Way	520	Materials	OpMaterials & Contracts				(9,500)
M12AKU	Maintenance 12A Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,611)
M12AKU	Maintenance 12A Kurara Way	570	Insurance Premiums	OpInsurance Expenses	202			
M12AKU	Maintenance 12A Kurara Way	900	Labour Overheads	OpEmployee Costs				(948)
M12AKU	Maintenance 12A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(620)
M12BKU	Maintenance 12B Kurara Way	500	Salaries & Wages	OpEmployee Costs	396			
M12BKU	Maintenance 12B Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,219)
M12BKU	Maintenance 12B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M12BKU	Maintenance 12B Kurara Way	570	Insurance Premiums	OpInsurance Expenses	202			
M12BKU	Maintenance 12B Kurara Way	900	Labour Overheads	OpEmployee Costs	137			
M12BKU	Maintenance 12B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(824)
M14MUL	Maintenance 14 Mulga Cres	500	Salaries & Wages	OpEmployee Costs	978			
M14MUL	Maintenance 14 Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(369)
M14MUL	Maintenance 14 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M14MUL	Maintenance 14 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses	388			
M14MUL	Maintenance 14 Mulga Cres	900	Labour Overheads	OpEmployee Costs	882			
M14MUL	Maintenance 14 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(897)
M16MUL	Maintenance 16 Mulga Cres	500	Salaries & Wages	OpEmployee Costs	327			
M16MUL	Maintenance 16 Mulga Cres	520	Materials	OpMaterials & Contracts				(620)

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
M16MUL	Maintenance 16 Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(1,205)
M16MUL	Maintenance 16 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M16MUL	Maintenance 16 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			285	
M16MUL	Maintenance 16 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(990)
M16MUL	Maintenance 16 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(729)
09113	Staff Housing Costs Rallocated	904	Housing Allocation (Expense)	OpMaterials & Contracts			70,402	
M8MUL	Maintenance 8 Mulga Cres	500	Salaries & Wages	OpEmployee Costs				(573)
M8MUL	Maintenance 8 Mulga Cres	520	Materials	OpMaterials & Contracts				(4,995)
M8MUL	Maintenance 8 Mulga Cres	521	Service Contracts	OpMaterials & Contracts			5,510	
M8MUL	Maintenance 8 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M8MUL	Maintenance 8 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			286	
M8MUL	Maintenance 8 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(1,458)
M8MUL	Maintenance 8 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(846)
M10MUL	Maintenance 10 Mulga Cres	500	Salaries & Wages	OpEmployee Costs				(32)
M10MUL	Maintenance 10 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M10MUL	Maintenance 10 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			223	
M10MUL	Maintenance 10 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(140)
M10MUL	Maintenance 10 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(821)
M12MUL	Maintenance 12A Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(300)
M12MUL	Maintenance 12A Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
09148	Depreciation - Staff Housing	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(28,149)		
09151	Transfer to Buildings Reserve	630	Transfer to Buildings Reserve	Trans toTransfer to reserve	Transfer to reserve			(915)
09162	Transfer from Workforce Accomodation Reserve	220	Transfer from Reserve	Trans fromTransfer from Reserve	Transfer from Reserve		150,000	
MSANH	Household Refuse Removal	500	Salaries & Wages	OpEmployee Costs			1,336	
MSANH	Household Refuse Removal	520	Materials	OpMaterials & Contracts				(5,304)
MSANH	Household Refuse Removal	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(126)		
MSANH	Household Refuse Removal	900	Labour Overheads	OpEmployee Costs			1,357	
MSANH	Household Refuse Removal	901	Plant Recovery	OpMaterials & Contracts				(1,034)
MTIP	Tip Maintenance	500	Salaries & Wages	OpEmployee Costs			1,086	
MTIP	Tip Maintenance	900	Labour Overheads	OpEmployee Costs			1,192	
10105	ABC Expenses - H'sehold Refuse	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
SEWER	Expenses Relating To Sewerage	500	Salaries & Wages	OpEmployee Costs				(740)
SEWER	Expenses Relating To Sewerage	900	Labour Overheads	OpEmployee Costs				(968)
SEWER	Expenses Relating To Sewerage	901	Plant Recovery	OpMaterials & Contracts				(40)
MSANO	Gen Exp Relating To Protection Of Environment	500	Salaries & Wages	OpEmployee Costs			248	
MSANO	Gen Exp Relating To Protection Of Environment	900	Labour Overheads	OpEmployee Costs			332	
10503	ABC Exp. - Protection of Env.	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
10510	Protection of Environment Donations	580	Other Expenses	OpOther Expenditure				(8,780)
STSURV	Settlement Planning & Survey	521	Service Contracts	OpMaterials & Contracts				(6,500)
OCMFAC	Other Community Amenities Facilities	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(2,046)		
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	500	Salaries & Wages	OpEmployee Costs			384	
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	521	Service Contracts	OpMaterials & Contracts				(225)
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	900	Labour Overheads	OpEmployee Costs			384	
OLDFRE	Maintenance Old Works Supervisors Shed	520	Materials	OpMaterials & Contracts				(15,000)
OLDFRE	Maintenance Old Works Supervisors Shed	521	Service Contracts	OpMaterials & Contracts				(3,000)
MPTOIL	Maintenance - Public Conveniences (Near Roadho	500	Salaries & Wages	OpEmployee Costs			10,885	
MPTOIL	Maintenance - Public Conveniences (Near Roadho	520	Materials	OpMaterials & Contracts				(1,428)
MPTOIL	Maintenance - Public Conveniences (Near Roadho	521	Service Contracts	OpMaterials & Contracts			60,000	
MPTOIL	Maintenance - Public Conveniences (Near Roadho	570	Insurance Premiums	OpInsurance Expenses			1,713	
MPTOIL	Maintenance - Public Conveniences (Near Roadho	900	Labour Overheads	OpEmployee Costs			230	
MPTOIL	Maintenance - Public Conveniences (Near Roadho	901	Plant Recovery	OpMaterials & Contracts				(165)
MCEMET	Maintenance - Cemetery	500	Salaries & Wages	OpEmployee Costs				(211)
MCEMET	Maintenance - Cemetery	521	Service Contracts	OpMaterials & Contracts				(127)
MCEMET	Maintenance - Cemetery	570	Insurance Premiums	OpInsurance Expenses			32	
MCEMET	Maintenance - Cemetery	900	Labour Overheads	OpEmployee Costs			21	
MCEMET	Maintenance - Cemetery	901	Plant Recovery	OpMaterials & Contracts				(40)
10709	ABC Expenses - Other Community Amenities	903	Administration Allocation (Expense)	OpMaterials & Contracts				(11,717)
C10004	Public Conveniences Refurbishment	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(140,000)

SHIRE OF MURCHISON  
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
 FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
11300	ABC Expenses - Other Rec. & Sport	903	Administration Allocation (Expense)	OpMaterials & Contracts				(13,437)
C14230	Community / Sports Centre Improvements	520	Materials	CapMaterials & Contracts	Land & Buildings			(59)
C11006	Community Splash Pad	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(50,344)
MPARKS	Maintenance - Parks And Reserves	500	Salaries & Wages	OpEmployee Costs		40,302		
MPARKS	Maintenance - Parks And Reserves	520	Materials	OpMaterials & Contracts				(12,355)
MPARKS	Maintenance - Parks And Reserves	570	Insurance Premiums	OpInsurance Expenses			388	
MPARKS	Maintenance - Parks And Reserves	900	Labour Overheads	OpEmployee Costs		40,037		
MPARKS	Maintenance - Parks And Reserves	901	Plant Recovery	OpMaterials & Contracts				(17,007)
MOTSET	Outer Settlement Land Maintenance	500	Salaries & Wages	OpEmployee Costs				(2,045)
MOTSET	Outer Settlement Land Maintenance	521	Service Contracts	OpMaterials & Contracts				(20,000)
MOTSET	Outer Settlement Land Maintenance	900	Labour Overheads	OpEmployee Costs				(2,045)
MOTSET	Outer Settlement Land Maintenance	901	Plant Recovery	OpMaterials & Contracts				(2,332)
MBOTWK	Murchison Botanical Walk Maintenance	500	Salaries & Wages	OpEmployee Costs		1,344		
MBOTWK	Murchison Botanical Walk Maintenance	900	Labour Overheads	OpEmployee Costs		1,344		
MSPORT	Maintenance - Murchison Sports Club	500	Salaries & Wages	OpEmployee Costs		2,001		
MSPORT	Maintenance - Murchison Sports Club	521	Service Contracts	OpMaterials & Contracts				(708)
MSPORT	Maintenance - Murchison Sports Club	540	Electricity	OpMaterials & Contracts				(16)
MSPORT	Maintenance - Murchison Sports Club	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(33)		
MSPORT	Maintenance - Murchison Sports Club	570	Insurance Premiums	OpInsurance Expenses				(2,314)
MSPORT	Maintenance - Murchison Sports Club	900	Labour Overheads	OpEmployee Costs		2,841		
MSPORT	Maintenance - Murchison Sports Club	901	Plant Recovery	OpMaterials & Contracts			394	
MPOLOC	Maintenance - Polocrosse Fields	500	Salaries & Wages	OpEmployee Costs		1,398		
MPOLOC	Maintenance - Polocrosse Fields	520	Materials	OpMaterials & Contracts				503
MPOLOC	Maintenance - Polocrosse Fields	521	Service Contracts	OpMaterials & Contracts		1,269		
MPOLOC	Maintenance - Polocrosse Fields	543	Gas	OpMaterials & Contracts		105		
MPOLOC	Maintenance - Polocrosse Fields	570	Insurance Premiums	OpInsurance Expenses				(435)
MPOLOC	Maintenance - Polocrosse Fields	900	Labour Overheads	OpEmployee Costs		5,071		
MPOLOC	Maintenance - Polocrosse Fields	901	Plant Recovery	OpMaterials & Contracts		5,412		
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clut	500	Salaries & Wages	OpEmployee Costs		886		
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clut	543	Gas	OpMaterials & Contracts				(627)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clut	570	Insurance Premiums	OpInsurance Expenses				(1,238)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clut	900	Labour Overheads	OpEmployee Costs				(139)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clut	901	Plant Recovery	OpMaterials & Contracts				(3)
GARDEN	Garden Expenses Other	500	Salaries & Wages	OpEmployee Costs				(1,724)
GARDEN	Garden Expenses Other	900	Labour Overheads	OpEmployee Costs				(3,214)
ORCHAR	Orchard Expenses	500	Salaries & Wages	OpEmployee Costs				(11,178)
ORCHAR	Orchard Expenses	520	Materials	OpMaterials & Contracts				(11,841)
ORCHAR	Orchard Expenses	900	Labour Overheads	OpEmployee Costs				(11,369)
ORCHAR	Orchard Expenses	901	Plant Recovery	OpMaterials & Contracts				(19,964)
SPLASH	Splash Pad Maintenance	500	Salaries & Wages	OpEmployee Costs				(75)
SPLASH	Splash Pad Maintenance	520	Materials	OpMaterials & Contracts				(1,142)
SPLASH	Splash Pad Maintenance	570	Insurance Premiums	OpInsurance Expenses				(971)
SPLASH	Splash Pad Maintenance	900	Labour Overheads	OpEmployee Costs				(75)
SPLASH	Splash Pad Maintenance	901	Plant Recovery	OpMaterials & Contracts				(66)
MPLAY	Playgrounds Maintenance	500	Salaries & Wages	OpEmployee Costs				(469)
MPLAY	Playgrounds Maintenance	900	Labour Overheads	OpEmployee Costs				(469)
11314	Community Garden Revenue	122	Donations Received	OpOther Revenue			8	
11318	Depreciation - Other Rec. and Sport	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(56,281)		
11318	Depreciation - Other Rec. and Sport	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(37)		
11400	Television Rebroadcasting	520	Materials	OpMaterials & Contracts				(7,354)
11404	ABC Exp - TV Rebroadcasting	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
11500	Library Costs	521	Service Contracts	OpMaterials & Contracts				(1,022)
11502	ABC Expenses - Libraries	903	Administration Allocation (Expense)	OpMaterials & Contracts				(3,063)
CULDEV	Cultural Development Expenses	500	Salaries & Wages	OpEmployee Costs				(126)
MOCULT	Cultural Facilities Maintenance Expenses	520	Materials	OpMaterials & Contracts				(85)
MUSEUM	Maintenance - Museum	500	Salaries & Wages	OpEmployee Costs		1,536		
MUSEUM	Maintenance - Museum	520	Materials	OpMaterials & Contracts				(1,600)
MUSEUM	Maintenance - Museum	540	Electricity	OpMaterials & Contracts				(16)

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
MUSEUM	Maintenance - Museum	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	3,821		
MUSEUM	Maintenance - Museum	570	Insurance Premiums	OpInsurance Expenses				(1,082)
MUSEUM	Maintenance - Museum	900	Labour Overheads	OpEmployee Costs			359	
MUSEOP	Museum Operational Expenses	520	Materials	OpMaterials & Contracts			8,798	
MUCOTT	Maintenance - Museum Cottage	500	Salaries & Wages	OpEmployee Costs			846	
MUCOTT	Maintenance - Museum Cottage	521	Service Contracts	OpMaterials & Contracts				(2,931)
MUCOTT	Maintenance - Museum Cottage	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	1,962		
MUCOTT	Maintenance - Museum Cottage	570	Insurance Premiums	OpInsurance Expenses			140	
MUCOTT	Maintenance - Museum Cottage	900	Labour Overheads	OpEmployee Costs			150	
MUCOTT	Maintenance - Museum Cottage	901	Plant Recovery	OpMaterials & Contracts				(587)
11606	ABC Expenses - Other Culture	903	Administration Allocation (Expense)	OpMaterials & Contracts				(5,739)
11610	Other Culture Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(3,653)		
11611	Housing Costs Other Cult	904	Housing Allocation (Expense)	OpMaterials & Contracts				(317)
11612	Museum Revenue	122	Donations Received	OpOther Revenue			490	
11612	Museum Revenue	156	Other Fees & Charges	OpFees & Charges				(142)
11613	Trans. to Res - Museum	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(348)
C12003	Capex Roads Construction General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		200,009	
C12003	Capex Roads Construction General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads		457,772	
C12003	Capex Roads Construction General	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		143,495	
C12014	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(4,380)
CRUNAL	Unallocated Roads Expenses	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(3,615)
CRUNAL	Unallocated Roads Expenses	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(30,507)
CGR000	Capex Grids General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(163)
CGR000	Capex Grids General	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(12,411)
CGR000	Capex Grids General	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(67,370)
CGR000	Capex Grids General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(163)
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Wider	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(265,476)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Wider	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(256,539)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Wider	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(200,000)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Wider	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(329,115)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Wider	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(30,287)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Wider	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(316,529)
C12033	Reseal Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(22,212)
C12036	SKA Route Gravel Stockpiling Works	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(1,036)
C12036	SKA Route Gravel Stockpiling Works	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(109,970)
C12036	SKA Route Gravel Stockpiling Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		32,405	
C12036	SKA Route Gravel Stockpiling Works	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(1,036)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wk	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(1,466,092)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wk	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(736,988)
C12037	SKA Route Twin Peaks-Wooleen Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		944,426	
C12043	SKA Route Beringarra-Pindar Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		703,660	
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl FI	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		122,749	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		2,749	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	520	Materials	CapMaterials & Contracts	Infrastructure Roads		305	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(159)
C12049	Errabiddy Bluff Rd Resheet incl Floodways	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(29,469)
C12049	Errabiddy Bluff Rd Resheet incl Floodways	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		27,857	
C12047	Carn-Mul Rd Floodway over Wooramel River	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		23,250	
C12048	Meeb-Wooleen Rd Floodway over Richardson Rive	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(981)
12153	Trans to Res - Asset Rehab.	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(998)
12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(23,823)		
12200	Depreciation - Roads & Depot	553	Depreciation - Roads	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,967,066)		
12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	104		
12201	Income Relating to Streets, Roads, Bridges & Depx	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			5,000	
R0000	Roads Maintenance General	500	Salaries & Wages	OpEmployee Costs			13,846	
R0000	Roads Maintenance General	900	Labour Overheads	OpEmployee Costs			13,846	
R0001	Beringarra-Pindar Road	500	Salaries & Wages	OpEmployee Costs			19	
R0001	Beringarra-Pindar Road	900	Labour Overheads	OpEmployee Costs				(163)

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
R0001	Beringarra-Pindar Road	901	Plant Recovery	OpMaterials & Contracts				(39,221)
R0002	Erong Road	500	Salaries & Wages	OpEmployee Costs		3,583		
R0002	Erong Road	900	Labour Overheads	OpEmployee Costs		3,583		
R0003	Beringarra-Byro Road	500	Salaries & Wages	OpEmployee Costs				(5,391)
R0003	Beringarra-Byro Road	900	Labour Overheads	OpEmployee Costs				(5,391)
R0004	Twin Peaks - Wooleen Road	500	Salaries & Wages	OpEmployee Costs			5,624	
R0004	Twin Peaks - Wooleen Road	900	Labour Overheads	OpEmployee Costs			5,624	
R0005	Boolarly - Kalli Road	500	Salaries & Wages	OpEmployee Costs			3,005	
R0005	Boolarly - Kalli Road	900	Labour Overheads	OpEmployee Costs			3,005	
R0006	Byro - Woodleigh Road	500	Salaries & Wages	OpEmployee Costs			6,652	
R0006	Byro - Woodleigh Road	900	Labour Overheads	OpEmployee Costs			6,652	
R0008	New Forrest - Yallalong Road	500	Salaries & Wages	OpEmployee Costs			3,522	
R0008	New Forrest - Yallalong Road	900	Labour Overheads	OpEmployee Costs			3,295	
R0009	Mcnabb - Twin Peaks Road	500	Salaries & Wages	OpEmployee Costs			2,681	
R0009	Mcnabb - Twin Peaks Road	900	Labour Overheads	OpEmployee Costs			2,681	
R0010	Coolcalalaya Road	500	Salaries & Wages	OpEmployee Costs			326	
R0010	Coolcalalaya Road	900	Labour Overheads	OpEmployee Costs				(464)
R0011	Mileura - Nookawarra Road	500	Salaries & Wages	OpEmployee Costs		2,198		
R0011	Mileura - Nookawarra Road	900	Labour Overheads	OpEmployee Costs		2,198		
R0013	Muggon Road	500	Salaries & Wages	OpEmployee Costs				(1,726)
R0013	Muggon Road	900	Labour Overheads	OpEmployee Costs				(8,187)
R0013	Muggon Road	901	Plant Recovery	OpMaterials & Contracts				(2,149)
R0015	Manfred Road	500	Salaries & Wages	OpEmployee Costs			563	
R0015	Manfred Road	900	Labour Overheads	OpEmployee Costs			563	
R0016	Beringarra - Mt Gould Road	500	Salaries & Wages	OpEmployee Costs			1,567	
R0016	Beringarra - Mt Gould Road	900	Labour Overheads	OpEmployee Costs			1,567	
R0022	Innouendy Road	500	Salaries & Wages	OpEmployee Costs			238	
R0022	Innouendy Road	900	Labour Overheads	OpEmployee Costs			238	
R0025	Yunda Road	500	Salaries & Wages	OpEmployee Costs			758	
R0025	Yunda Road	900	Labour Overheads	OpEmployee Costs			758	
R0026	Meeberrie - Wooleen Road	500	Salaries & Wages	OpEmployee Costs			1,082	
R0026	Meeberrie - Wooleen Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	500	Salaries & Wages	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	901	Plant Recovery	OpMaterials & Contracts				(5,090)
R0028	Mt Wittenoorn Road	500	Salaries & Wages	OpEmployee Costs				(82)
R0028	Mt Wittenoorn Road	900	Labour Overheads	OpEmployee Costs				(82)
R0028	Mt Wittenoorn Road	901	Plant Recovery	OpMaterials & Contracts				(1,317)
R0031	Beringarra - Cue Road	500	Salaries & Wages	OpEmployee Costs		3,867		
R0031	Beringarra - Cue Road	900	Labour Overheads	OpEmployee Costs		3,867		
R0033	Cue - Kalli Road	500	Salaries & Wages	OpEmployee Costs			2,068	
R0033	Cue - Kalli Road	900	Labour Overheads	OpEmployee Costs			2,068	
R0035	Butchers Track	500	Salaries & Wages	OpEmployee Costs			5,582	
R0035	Butchers Track	900	Labour Overheads	OpEmployee Costs			5,548	
R0036	Muggon Station Road	500	Salaries & Wages	OpEmployee Costs				(163)
R0036	Muggon Station Road	900	Labour Overheads	OpEmployee Costs				(288)
R0038	Mulga Crescent	500	Salaries & Wages	OpEmployee Costs				(1,233)
R0038	Mulga Crescent	900	Labour Overheads	OpEmployee Costs				(1,924)
R0038	Mulga Crescent	901	Plant Recovery	OpMaterials & Contracts				(1,887)
R0043	Carnarvon - Mullewa Road	500	Salaries & Wages	OpEmployee Costs			19,553	
R0043	Carnarvon - Mullewa Road	520	Materials	OpMaterials & Contracts				(920)
R0043	Carnarvon - Mullewa Road	900	Labour Overheads	OpEmployee Costs			17,188	
R0047	Errabiddy Bluff Road	500	Salaries & Wages	OpEmployee Costs			1,046	
R0047	Errabiddy Bluff Road	900	Labour Overheads	OpEmployee Costs			1,046	
R0048	Mt Narryer Access Road	500	Salaries & Wages	OpEmployee Costs				(3,753)
R0048	Mt Narryer Access Road	900	Labour Overheads	OpEmployee Costs				(3,753)
R0048	Mt Narryer Access Road	901	Plant Recovery	OpMaterials & Contracts				(15,234)
R0050	Nookawarra Access Road	500	Salaries & Wages	OpEmployee Costs				(59)

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
R0050	Nookawarra Access Road	900	Labour Overheads	OpEmployee Costs				(59)
R0051	Station Airstrips	500	Salaries & Wages	OpEmployee Costs			173	
R0051	Station Airstrips	900	Labour Overheads	OpEmployee Costs			173	
RMCAMP	Road Maintenance Camp Expenses	521	Service Contracts	OpMaterials & Contracts				(219)
RDHELP	Roads Help Expenses	500	Salaries & Wages	OpEmployee Costs				(224)
RDHELP	Roads Help Expenses	900	Labour Overheads	OpEmployee Costs				(224)
RDHELP	Roads Help Expenses	901	Plant Recovery	OpMaterials & Contracts				(359)
DEPOT	Depot Maintenance	500	Salaries & Wages	OpEmployee Costs		2,081		
DEPOT	Depot Maintenance	520	Materials	OpMaterials & Contracts				(30,598)
DEPOT	Depot Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,612)
DEPOT	Depot Maintenance	540	Electricity	OpMaterials & Contracts				(16)
DEPOT	Depot Maintenance	570	Insurance Premiums	OpInsurance Expenses		1,977		
DEPOT	Depot Maintenance	900	Labour Overheads	OpEmployee Costs		1,727		
TSIGNS	Traffic Signs Maintenance	500	Salaries & Wages	OpEmployee Costs		1,709		
TSIGNS	Traffic Signs Maintenance	520	Materials	OpMaterials & Contracts				(15,000)
TSIGNS	Traffic Signs Maintenance	900	Labour Overheads	OpEmployee Costs		1,709		
MBRIDG	Bridges Maintenance	500	Salaries & Wages	OpEmployee Costs		5,712		
MBRIDG	Bridges Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,000)
MBRIDG	Bridges Maintenance	570	Insurance Premiums	OpInsurance Expenses		1,124		
MBRIDG	Bridges Maintenance	900	Labour Overheads	OpEmployee Costs		1,540		
ORBUND	Bunding Of Old Roads	521	Service Contracts	OpMaterials & Contracts		80,000		
12212	Grant - MRWA Direct	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contribution: Operating Grants, Subsidies And Contributions				(8,762)
12213	Grant - MRWA Specific	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies And Contriit Non-Operating Grants, Subsidies and Contributions		600,000		
12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth	CapNon-Operating Grants, Subsidies And Contriit Non-Operating Grants, Subsidies and Contributions		128,352		
MGRIDS	Maintenance/Improvements Grids	500	Salaries & Wages	OpEmployee Costs		2,421		
MGRIDS	Maintenance/Improvements Grids	900	Labour Overheads	OpEmployee Costs		1,637		
SKA01	SKA Mtce CGG Section Carn-Mul Rd	500	Salaries & Wages	OpEmployee Costs				(5,649)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	520	Materials	OpMaterials & Contracts				(400,133)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	521	Service Contracts	OpMaterials & Contracts		122,201		
SKA01	SKA Mtce CGG Section Carn-Mul Rd	900	Labour Overheads	OpEmployee Costs				(6,318)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	500	Salaries & Wages	OpEmployee Costs		1,689		
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	520	Materials	OpMaterials & Contracts				(355,615)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	521	Service Contracts	OpMaterials & Contracts		427,228		
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	900	Labour Overheads	OpEmployee Costs				(369)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	901	Plant Recovery	OpMaterials & Contracts				(1,718)
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs		4,478		
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	520	Materials	OpMaterials & Contracts		1,397		
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts		218,641		
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	900	Labour Overheads	OpEmployee Costs				(339)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	500	Salaries & Wages	OpEmployee Costs		1,153		
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	520	Materials	OpMaterials & Contracts				(147,336)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	521	Service Contracts	OpMaterials & Contracts		192,957		
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	900	Labour Overheads	OpEmployee Costs		1,040		
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom f	500	Salaries & Wages	OpEmployee Costs		1,596		
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom f	520	Materials	OpMaterials & Contracts				(70,264)
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom f	521	Service Contracts	OpMaterials & Contracts		41,052		
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom f	900	Labour Overheads	OpEmployee Costs		911		
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs		2,100		
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	520	Materials	OpMaterials & Contracts				(212,856)
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts		145,092		
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	900	Labour Overheads	OpEmployee Costs		1,770		
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April	500	Salaries & Wages	OpEmployee Costs		1,700		
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April	521	Service Contracts	OpMaterials & Contracts		55,226		
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April	900	Labour Overheads	OpEmployee Costs				(725)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April	500	Salaries & Wages	OpEmployee Costs				(414)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April	521	Service Contracts	OpMaterials & Contracts		73,889		
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April	900	Labour Overheads	OpEmployee Costs				(414)
FLOD12	AGRN1175 Flood Damage December 2024 Event	500	Salaries & Wages	OpEmployee Costs				(518)

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
FLOD12	AGRN1175 Flood Damage December 2024 Event	521	Service Contracts	OpMaterials & Contracts			35,753	
FLOD12	AGRN1175 Flood Damage December 2024 Event	900	Labour Overheads	OpEmployee Costs				(3,042)
12219	Grant - Wandrra Flood Damage	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions				(528,926)
	12236 MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions			41,024	
	12237 MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies and Contrib	Non-Operating Grants, Subsidies and Contributions		698,093	
12239	Contribution Beringarra / Pindar Roads	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			385,723	
12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)	OpMaterials & Contracts				(16,196)
RDMANG	Road Management Costs	500	Salaries & Wages	OpEmployee Costs				(829)
RDMANG	Road Management Costs	520	Materials	OpMaterials & Contracts				(2,064)
RDMANG	Road Management Costs	521	Service Contracts	OpMaterials & Contracts				(4,242)
RDMANG	Road Management Costs	900	Labour Overheads	OpEmployee Costs				(829)
RDMANG	Road Management Costs	901	Plant Recovery	OpMaterials & Contracts				(733)
12243	Housing Costs Road Maint	904	Housing Allocation (Expense)	OpMaterials & Contracts			373	
12251	Trans to Res - Flood Damage	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
12305	Trans to Res - Plant Rep	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(1,446)
MAIRPT	Airport Maintenance	500	Salaries & Wages	OpEmployee Costs				(176)
MAIRPT	Airport Maintenance	570	Insurance Premiums	OpInsurance Expenses			677	
MAIRPT	Airport Maintenance	900	Labour Overheads	OpEmployee Costs				(339)
MAIRPT	Airport Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,029)
12605	ABC Exp. - Aerodrome	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
	12608 Depreciation - Airstrip	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	866		
	12608 Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(141,735)		
	12608 Depreciation - Airstrip	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	15,803		
13101	Vermin Control	580	Other Expenses	OpOther Expenditure				(123)
13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(36,875)		
C13013	Cap Ex Point Of Sale System Roadhouse	520	Materials	CapMaterials & Contracts	Furniture & Equipment			(1,000)
C13018	Roadhouse Other Equipment	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13005	F Capex - New Caravan Park Ablution Block	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(27,997)
C13015	Capex - Roadhouse Business Bldg.	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(7,873)
C13019	Roadhouse Three Accomodation Units	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13017	Roadhouse & C/V Park Precinct Works	520	Materials	CapMaterials & Contracts	Infrastructure Other			(4,570)
C13017	Roadhouse & C/V Park Precinct Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(175,000)
C13031	Caravan Park Pool Construction	500	Salaries & Wages	CapEmployee Costs	Infrastructure Other			(2,636)
C13031	Caravan Park Pool Construction	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(71,093)
C13031	Caravan Park Pool Construction	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Other			(2,683)
C13031	Caravan Park Pool Construction	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Other			(573)
	13207 ABC Exp- Tourism/Area Prom.	903	Administration Allocation (Expense)	OpMaterials & Contracts				(35,659)
13209	Housing Costs Allocated to Tourism / Area Prom	904	Housing Allocation (Expense)	OpMaterials & Contracts				(850)
13612	Trans to Res - Sett. Bldg & Facs.	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(1,335)
RHOP1	Running Of The Roadhouse - Cost Of Goods	520	Materials	OpMaterials & Contracts				(65,541)
RHOPER	Roadhouse Business Operational	500	Salaries & Wages	OpEmployee Costs			61,930	
RHOPER	Roadhouse Business Operational	501	Superannuation	OpEmployee Costs				(8,842)
RHOPER	Roadhouse Business Operational	520	Materials	OpMaterials & Contracts				(53,563)
RHOPER	Roadhouse Business Operational	521	Service Contracts	OpMaterials & Contracts				(521)
RHOPER	Roadhouse Business Operational	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(115)		
RHOPER	Roadhouse Business Operational	900	Labour Overheads	OpEmployee Costs				(4)
RHOTH	Roadhouse - Other	901	Plant Recovery	OpMaterials & Contracts				(1,439)
CPOPER	Caravan Park Operational Costs	520	Materials	OpMaterials & Contracts				(1,121)
CPKEXP	Caravan Park Expenses - Grounds	500	Salaries & Wages	OpEmployee Costs			3,100	
CPKEXP	Caravan Park Expenses - Grounds	900	Labour Overheads	OpEmployee Costs			2,150	
CPKEXP	Caravan Park Expenses - Grounds	901	Plant Recovery	OpMaterials & Contracts				(2,037)
CPBULD	Caravan Park Outbuildings	500	Salaries & Wages	OpEmployee Costs			10,329	
CPBULD	Caravan Park Outbuildings	520	Materials	OpMaterials & Contracts				(3,821)
CPBULD	Caravan Park Outbuildings	521	Service Contracts	OpMaterials & Contracts				(1,020)
CPBULD	Caravan Park Outbuildings	570	Insurance Premiums	OpInsurance Expenses			253	
CPBULD	Caravan Park Outbuildings	900	Labour Overheads	OpEmployee Costs			1,097	
CPABUL	Caravan Park Ablutions Expenses	500	Salaries & Wages	OpEmployee Costs				(289)
CPABUL	Caravan Park Ablutions Expenses	521	Service Contracts	OpMaterials & Contracts				(2,141)

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
CPABUL	Caravan Park Ablutions Expenses	570	Insurance Premiums	OpInsurance Expenses			133	
CPABUL	Caravan Park Ablutions Expenses	900	Labour Overheads	OpEmployee Costs				(1,864)
CPABUL	Caravan Park Ablutions Expenses	901	Plant Recovery	OpMaterials & Contracts				(251)
RHACM	Maintenance of Tourist Accomodation Units	500	Salaries & Wages	OpEmployee Costs		23,585		
RHACM	Maintenance of Tourist Accomodation Units	520	Materials	OpMaterials & Contracts				(851)
RHACM	Maintenance of Tourist Accomodation Units	521	Service Contracts	OpMaterials & Contracts				(1,074)
RHACM	Maintenance of Tourist Accomodation Units	540	Electricity	OpMaterials & Contracts				(16)
RHACM	Maintenance of Tourist Accomodation Units	900	Labour Overheads	OpEmployee Costs				(220)
RHACM	Maintenance of Tourist Accomodation Units	570	Insurance Premiums	OpInsurance Expenses		2,467		
CPPOOL	Caravan Park Pool Expenses	500	Salaries & Wages	OpEmployee Costs		3,513		
CPPOOL	Caravan Park Pool Expenses	502	Other Employee Costs	OpEmployee Costs				(2,372)
CPPOOL	Caravan Park Pool Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,914)
CPPOOL	Caravan Park Pool Expenses	900	Labour Overheads	OpEmployee Costs		4,030		
13622	Trans from Res - Sett Facs.	220	Transfer from Reserve	Trans from Transfer from Reserve	Transfer from Reserve	122,400		
RHGDNS	Roadhouse Precinct Gardens	500	Salaries & Wages	OpEmployee Costs		7,995		
RHGDNS	Roadhouse Precinct Gardens	900	Labour Overheads	OpEmployee Costs		757		
RHGDNS	Roadhouse Precinct Gardens	901	Plant Recovery	OpMaterials & Contracts				(918)
RHM	Roadhouse Cafe Bldg Maint	500	Salaries & Wages	OpEmployee Costs		11,470		
RHM	Roadhouse Cafe Bldg Maint	520	Materials	OpMaterials & Contracts				(9,829)
RHM	Roadhouse Cafe Bldg Maint	540	Electricity	OpMaterials & Contracts				(16)
RHM	Roadhouse Cafe Bldg Maint	543	Gas	OpMaterials & Contracts				(1,096)
RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums	OpInsurance Expenses		2,429		
RHM	Roadhouse Cafe Bldg Maint	900	Labour Overheads	OpEmployee Costs		166		
RHRES	Roadhouse Residences	500	Salaries & Wages	OpEmployee Costs		594		
RHRES	Roadhouse Residences	520	Materials	OpMaterials & Contracts				(96)
RHRES	Roadhouse Residences	521	Service Contracts	OpMaterials & Contracts				(592)
RHRES	Roadhouse Residences	570	Insurance Premiums	OpInsurance Expenses				(4,316)
RHRES	Roadhouse Residences	900	Labour Overheads	OpEmployee Costs		77		
TOUR	Tourism Operational Expenses	520	Materials	OpMaterials & Contracts				(14,861)
TOUR	Tourism Operational Expenses	521	Service Contracts	OpMaterials & Contracts		35,000		
TOEVNT	Tourism Events	500	Salaries & Wages	OpEmployee Costs				(9,802)
TOEVNT	Tourism Events	520	Materials	OpMaterials & Contracts				(23,000)
TOEVNT	Tourism Events	521	Service Contracts	OpMaterials & Contracts		28,000		
TOEVNT	Tourism Events	900	Labour Overheads	OpEmployee Costs				(14,681)
TOEVNT	Tourism Events	901	Plant Recovery	OpMaterials & Contracts				(4,761)
13600	ABC Expenses - Other Economic Services	903	Administration Allocation (Expense)	OpMaterials & Contracts				(20,071)
WATER	Settlement Water Supply	500	Salaries & Wages	OpEmployee Costs		3,108		
WATER	Settlement Water Supply	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(20,682)		
WATER	Settlement Water Supply	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	25,629		
WATER	Settlement Water Supply	570	Insurance Premiums	OpInsurance Expenses				(1,071)
WATER	Settlement Water Supply	900	Labour Overheads	OpEmployee Costs		3,108		
POWER	Settlement Power Generation	500	Salaries & Wages	OpEmployee Costs		4,715		
POWER	Settlement Power Generation	520	Materials	OpMaterials & Contracts				(161)
POWER	Settlement Power Generation	521	Service Contracts	OpMaterials & Contracts		22,613		
POWER	Settlement Power Generation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(54,452)		
POWER	Settlement Power Generation	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(259)		
POWER	Settlement Power Generation	570	Insurance Premiums	OpInsurance Expenses		683		
POWER	Settlement Power Generation	900	Labour Overheads	OpEmployee Costs		4,715		
POWER	Settlement Power Generation	901	Plant Recovery	OpMaterials & Contracts		20		
PHFUEL	Powerhouse Fuel	520	Materials	OpMaterials & Contracts				(10,318)
GEN098	Powerhouse Generator No 1	500	Salaries & Wages	OpEmployee Costs		1,121		
GEN098	Powerhouse Generator No 1	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(791)		
GEN098	Powerhouse Generator No 1	570	Insurance Premiums	OpInsurance Expenses		184		
GEN098	Powerhouse Generator No 1	900	Labour Overheads	OpEmployee Costs				(363)
GEN099	Powerhouse Generator No 2	500	Salaries & Wages	OpEmployee Costs		3,316		
GEN099	Powerhouse Generator No 2	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(791)		
GEN099	Powerhouse Generator No 2	570	Insurance Premiums	OpInsurance Expenses		184		
GEN099	Powerhouse Generator No 2	900	Labour Overheads	OpEmployee Costs		1,068		

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
GEN112	Powerhouse Generator Standby	500	Salaries & Wages	OpEmployee Costs				(1,292)
GEN112	Powerhouse Generator Standby	520	Materials	OpMaterials & Contracts				(31,464)
GEN112	Powerhouse Generator Standby	521	Service Contracts	OpMaterials & Contracts				(25,187)
GEN112	Powerhouse Generator Standby	900	Labour Overheads	OpEmployee Costs				(1,292)
FREGHT	Settlement Freight Service	500	Salaries & Wages	OpEmployee Costs			6,501	
FREGHT	Settlement Freight Service	520	Materials	OpMaterials & Contracts				(1,713)
FREGHT	Settlement Freight Service	521	Service Contracts	OpMaterials & Contracts				(14,411)
FREGHT	Settlement Freight Service	540	Electricity	OpMaterials & Contracts				(16)
FREGHT	Settlement Freight Service	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets		878	
FREGHT	Settlement Freight Service	570	Insurance Premiums	OpInsurance Expenses				(373)
FREGHT	Settlement Freight Service	900	Labour Overheads	OpEmployee Costs				(1,428)
RHFDP	Roadhouse Diesel Fuel Purchases	520	Materials	OpMaterials & Contracts				(10,349)
RHFULP	Roadhouse ULP Fuel Purchases	520	Materials	OpMaterials & Contracts				(3,524)
RHFEXP	Roadhouse Fuel Expenses	500	Salaries & Wages	OpEmployee Costs			51	
RHFEXP	Roadhouse Fuel Other Expenses	520	Materials	OpMaterials & Contracts				(22,096)
RHFEXP	Roadhouse Fuel Expenses	900	Labour Overheads	OpEmployee Costs			51	
RHFFMC	Roadhouse Fuel Facilities Maintenance	520	Materials	OpMaterials & Contracts				(5,449)
RHFFMC	Roadhouse Fuel Facilities Maintenance	521	Service Contracts	OpMaterials & Contracts			10,000	
13608	Roadhouse Fuel Sales	156	Other Fees & Charges	OpFees & Charges			41,084	
13609	Roadhouse - Other Revenue	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions				(9,016)
13609	Roadhouse - Other Revenue	170	Other Revenue	OpOther Revenue			4,000	
C13034	Roadhouse Fuel Facilities Bowsers Upgrade	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(93,000)
C14302	Chlorinator For Drinking Water	520	Materials	CapMaterials & Contracts	Plant & Equipment			(266)
ECOOOTH	Other Economic Services Expenses	520	Materials	OpMaterials & Contracts				(545)
ECOOOTH	Other Economic Services Expenses	521	Service Contracts	OpMaterials & Contracts				(40)
13648	Depreciation - Other Economic Svcs	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(21,616)		
13648	Depreciation - Other Economic Svcs	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(521)		
13648	Depreciation - Other Economic Svcs	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(983)		
13648	Depreciation - Other Economic Svcs	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	483		
13649	Depreciation - Roadhouse	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(41,388)		
13649	Depreciation - Roadhouse	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(292)		
13656	Housing Costs Allocated Economic Services	904	Housing Allocation (Expense)	OpMaterials & Contracts				(637)
C14720	Improvements To drinking Water reticulation	520	Materials	CapMaterials & Contracts	Infrastructure Other		602	
C14720	Improvements To drinking Water reticulation	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other		90,376	
PWCSRO	Private Works Csiro	500	Salaries & Wages	OpEmployee Costs				(318)
PWCSRO	Private Works Csiro	900	Labour Overheads	OpEmployee Costs				(318)
PWCSRO	Private Works Csiro	901	Plant Recovery	OpMaterials & Contracts				(573)
PWWADJ	Private Works Wadjari Yasmaji	500	Salaries & Wages	OpEmployee Costs				(199)
PWWADJ	Private Works Wadjari Yasmaji	900	Labour Overheads	OpEmployee Costs				(199)
14150	Private Works Income	156	Other Fees & Charges	OpFees & Charges			65,741	
14128	Other PWOH Expenses	521	Service Contracts	OpMaterials & Contracts				(343)
PLNTPW	Plant Expenses PWOH	500	Salaries & Wages	OpEmployee Costs				(499)
PLNTPW	Plant Expenses PWOH	900	Labour Overheads	OpEmployee Costs				(499)
PLNTPW	Plant Expenses PWOH	901	Plant Recovery	OpMaterials & Contracts				(27,105)
14202	Sick Leave Expense	500	Salaries & Wages	OpEmployee Costs			12,857	
14202	Sick Leave Expense	900	Labour Overheads	OpEmployee Costs				(108)
14203	Annual & LSL - Works	500	Salaries & Wages	OpEmployee Costs			48,563	
14203	Annual & LSL - Works	900	Labour Overheads	OpEmployee Costs				(135)
14204	Protective Clothing - Outside Staff	502	Other Employee Costs	OpEmployee Costs				(334)
14204	Protective Clothing - Outside Staff	520	Materials	OpMaterials & Contracts				(2,812)
OFFWKS	Works Salaries & Wages	500	Salaries & Wages	OpEmployee Costs			13,398	
14206	Consultant Expenses (PWO)	521	Service Contracts	OpMaterials & Contracts			8,562	
14207	Less PWO Allocated to Works	900	Labour Overheads	OpEmployee Costs				(30,491)
14219	Workers Compensation Salaries	500	Salaries & Wages	OpEmployee Costs				(62,760)
14210	Workers Compensation Reimbursements	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			62,760	
CAMPEX	Camp Expenses	500	Salaries & Wages	OpEmployee Costs			1,732	
CAMPEX	Camp Expenses	520	Materials	OpMaterials & Contracts				(2,007)
CAMPEX	Camp Expenses	900	Labour Overheads	OpEmployee Costs			1,732	

SHIRE OF MURCHISON  
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
 FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
SMOHS	Staff Training/Meetings/Osh	500	Salaries & Wages	OpEmployee Costs				(1,389)
SMOHS	Staff Training/Meetings/Osh	502	Other Employee Costs	OpEmployee Costs				(655)
SMOHS	Staff Training/Meetings/Osh	520	Materials	OpMaterials & Contracts				(1,640)
SMOHS	Staff Training/Meetings/Osh	521	Service Contracts	OpMaterials & Contracts				(249)
SMOHS	Staff Training/Meetings/Osh	900	Labour Overheads	OpEmployee Costs			13,247	
14213	TOIL - Works	500	Salaries & Wages	OpEmployee Costs				(3,141)
14213	TOIL - Works	900	Labour Overheads	OpEmployee Costs				(141)
14214	Public Holidays - Works	500	Salaries & Wages	OpEmployee Costs			41,527	
14214	Public Holidays - Works	900	Labour Overheads	OpEmployee Costs				(81)
14215	ABC Expenses - P.W.Overheads	903	Administration Allocation (Expense)	OpMaterials & Contracts				(6,665)
14216	Housing Costs Allocated to Works	904	Housing Allocation (Expense)	OpMaterials & Contracts				(63,326)
14302	Insurance - Plant	570	Insurance Premiums	OpInsurance Expenses				(3,562)
14303	Fuel & Oils	520	Materials	OpMaterials & Contracts				(19,661)
PTSREP	Parts & Repairs	500	Salaries & Wages	OpEmployee Costs				(511)
PTSREP	Parts & Repairs	520	Materials	OpMaterials & Contracts				(218,681)
PTSREP	Parts & Repairs	540	Electricity	OpMaterials & Contracts				(7,413)
PTSREP	Parts & Repairs	543	Gas	OpMaterials & Contracts				(3,435)
PTSREP	Parts & Repairs	900	Labour Overheads	OpEmployee Costs				(511)
PTSREP	Parts & Repairs	901	Plant Recovery	OpMaterials & Contracts				(18,567)
14306	Internal Repair Wages	500	Salaries & Wages	OpEmployee Costs			56,943	
14307	Licences - Plant	520	Materials	OpMaterials & Contracts				(871)
14308	Depreciation - Plant	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(8,462)		
14308	Depreciation - Plant	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,538)		
14309	Plant Operation Costs Allocated to Works	901	Plant Recovery	OpMaterials & Contracts			223,347	
14311	Housing (Plant) Related Costs	904	Housing Allocation (Expense)	OpMaterials & Contracts				(6,628)
14404	Diesel Fuel Rebate	113	Contributions - Operating	OpOperating Grants, Subsidies And Contributions				(70,426)
14404	Diesel Fuel Rebate	170	Other Revenue	OpOther Revenue			79,976	
14518	Salaries - Administration	500	Salaries & Wages	OpEmployee Costs				(59,528)
14520	Superannuation - Admin	501	Superannuation	OpEmployee Costs				(16,290)
14502	Workers Comp. - Administration	502	Other Employee Costs	OpEmployee Costs				(12,801)
14523	Accounting Support Services	521	Service Contracts	OpMaterials & Contracts				(1,600)
14523	Accounting Support Services	522	Contractors/Consultants	OpMaterials & Contracts				(29,926)
14522	Administration Consultants	521	Service Contracts	OpMaterials & Contracts			20,000	
14519	Staff Appointment Expenses	502	Other Employee Costs	OpEmployee Costs				(3,939)
14519	Staff Appointment Expenses	521	Service Contracts	OpMaterials & Contracts				(798)
14519	Staff Appointment Expenses	903	Administration Allocation (Expense)	OpMaterials & Contracts				(25,000)
14505	Travel & Accommodation - Admin	502	Other Employee Costs	OpEmployee Costs				(1,534)
14505	Travel & Accommodation - Admin	520	Materials	OpMaterials & Contracts				(8,084)
OFFADM	Office Maintenance	500	Salaries & Wages	OpEmployee Costs			1,634	
OFFADM	Office Maintenance	520	Materials	OpMaterials & Contracts				(391)
OFFADM	Office Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,587)
OFFADM	Office Maintenance	540	Electricity	OpMaterials & Contracts				(1,820)
OFFADM	Office Maintenance	570	Insurance Premiums	OpInsurance Expenses			552	
OFFADM	Office Maintenance	900	Labour Overheads	OpEmployee Costs			1,056	
OFFADM	Office Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,199)
14517	Insurance - Admin	570	Insurance Premiums	OpInsurance Expenses				(4,195)
14521	Audit Fees (Administration)	521	Service Contracts	OpMaterials & Contracts			6,873	
14500	General Office Expenses	520	Materials	OpMaterials & Contracts				(1,347)
14500	General Office Expenses	521	Service Contracts	OpMaterials & Contracts				(2,627)
14506	Legal Expenses	520	Materials	OpMaterials & Contracts				(5,321)
14506	Legal Expenses	521	Service Contracts	OpMaterials & Contracts			10,000	
14506	Legal Expenses	580	Other Expenses	OpOther Expenditure			5,000	
	14529 Office Furn & Equipment	520	Materials	OpMaterials & Contracts			1,500	
14508	Printing & Stationery	521	Service Contracts	OpMaterials & Contracts				(3,387)
14524	Subscriptions	521	Service Contracts	OpMaterials & Contracts				(17,975)
14524	Subscriptions	523	Subscriptions	OpMaterials & Contracts			17,678	
14500	Bank Fees & Charges	580	Other Expenses	OpOther Expenditure				(4,144)
14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(42,832)		

SHIRE OF MURCHISON  
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
 FOR THE YEAR ENDING 30 JUNE 2026

9 BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type	Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	Op	Depreciation On Non-Current Assets	Depreciation On Non-Current Assets	(819)		
14512	Adminstration Revenue	156	Other Fees & Charges	Op	Fees & Charges			921	
14512	Adminstration Revenue	170	Other Revenue	Op	Other Revenue			1,311	
ADMVEH	Vehicle Expenses Administration	901	Plant Recovery	Op	Materials & Contracts				(18,720)
14532	Staff Visa Expenses	502	Other Employee Costs	Op	Employee Costs			1,091	
14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)	Op	Materials & Contracts			207,338	
14551	Transfer to Leave Reserve	630	Transfer to reserve	Trans to	Transfer to reserve	Transfer to reserve			(11)
14602	Gross Salaries & Wages	500	Salaries & Wages	Op	Employee Costs				(58,106)
14603	Less Sal & Wages Allocated	500	Salaries & Wages	Op	Employee Costs			58,106	
14605	Unallocated Salaries & Wages	500	Salaries & Wages	Op	Employee Costs				(442)
							(2,405,818)	10,387,747	(10,239,893)
						<b>Adopted Net Current Assets - Surplus/Deficit)</b>			<b>63,767.00</b>
						Increase in Cash			10,387,746.65
						Decrease in Cash			(10,239,892.94)
						<b>Revised Net Current Assets - Suplus /Deficit</b>			<b><u>211,620.72</u></b>





**murchisonshire**

*Ancient land under brilliant skies*

**2025/26 Budget Review Supporting Schedules**

**27 February 2026**



## Financial Activity Statement 27.02.26

	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>Activities by Reporting Program</b>						
Net current assets at start of financial year - surplus/(deficit)	670,723	317,059	317,059	211,626	955,026	1,903,672
<b>Revenue from operating activities (*excl gen rates)</b>						
Governance	5,652	8,554	7,884	8,041	8,202	8,366
General purpose funding *	2,436,124	1,540,307	3,058,209	5,909,812	6,028,009	6,031,279
Law, order, public safety	15,305	9,299	15,305	15,315	15,325	15,336
Health						
Education and welfare						
Housing						
Community amenities	840	923	840	857	874	892
Recreation and culture	7,932	5,403	8,288	8,394	8,501	8,611
Transport	6,369,888	3,023,965	6,263,947	2,219,431	2,263,800	5,122,151
Economic services	959,718	501,074	995,787	1,015,319	1,035,348	1,055,580
Other property and services	105,426	105,729	243,477	147,317	148,948	150,612
	9,900,886	5,195,253	10,593,737	9,324,486	9,509,008	12,392,827
<b>Expenditure from operating activities</b>						
Governance	(664,452)	(431,788)	(749,402)	(734,511)	(759,041)	(771,343)
General purpose funding	(41,012)	(22,424)	(47,079)	(45,069)	(45,958)	(46,863)
Law, order, public safety	(62,116)	(75,556)	(98,525)	(94,790)	(96,480)	(98,203)
Health	(28,614)	(19,906)	(33,821)	(33,840)	(34,358)	(34,885)
Education and welfare	(500)	(1,570)	(2,000)	(2,040)	(2,081)	(2,122)
Housing	0	(56,550)	(21,316)	(6,661)	(6,749)	(6,839)
Community amenities	(226,686)	(110,669)	(206,483)	(195,062)	(180,379)	(191,423)
Recreation and culture	(649,311)	(380,576)	(749,712)	(659,532)	(670,922)	(682,323)
Transport	(10,803,355)	(7,022,833)	(12,733,315)	(7,140,374)	(7,766,422)	(11,628,099)
Economic services	(2,402,035)	(1,380,461)	(2,715,602)	(2,531,948)	(2,580,041)	(2,633,444)
Other property and services	(105,426)	(51,265)	(179,785)	(83,188)	(84,826)	(86,496)
	(14,983,506)	(9,553,598)	(17,537,041)	(11,527,014)	(12,227,257)	(16,182,041)
<b>Operating Activities excluded from budget</b>						
(Profit) / Loss on disposal of assets						
Less: Fair Value adjustments to financial assets						
Loss on Disposal of assets						
Loss on revaluation of non-current assets						
Movement in liabilities associated with restricted cash						
Movement in employee benefit provisions (non-current)						
Depreciation & amortisation of assets	4,558,090	3,481,977	6,963,908	4,798,058	4,884,124	4,972,957
<b>Non-cash amounts excluded from operating activities</b>	4,558,090	3,481,977	6,963,908	4,798,058	4,884,124	4,972,957
	0	(2,845,170)	2,405,818	0	0	0
<b>Amount attributable to operating activities</b>	(524,530)	(876,368)	20,604	2,595,530	2,165,876	1,183,743

## Financial Activity Statement 27.02.26

	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>Investing Activities</b>						
<b>Contents</b>						
Non-operating grants, subsidies and contributions	6,539,163	5,357,715	7,965,608	5,834,782	4,535,986	2,130,893
Proceeds from disposal of assets	120,000		120,000	138,210	91,800	300,596
	6,659,163	5,357,715	8,085,608	5,972,992	4,627,786	2,431,489
<b>Outflows from investing activities</b>						
Land & Buildings	(2,997,500)	(699,161)	(3,173,428)	(2,020,000)	(592,000)	(357,000)
Plant & Equipment	(580,000)	(133)	(580,266)	(1,100,026)	(1,010,266)	(1,857,186)
Furniture & Equipment	(8,356)	(500)	(9,356)	(208,523)	(8,693)	(8,867)
Infrastructure Roads	(5,834,476)	(2,803,727)	(7,060,297)	(5,186,970)	(4,752,679)	(2,560,400)
Infrastructure Other	(1,658,785)	(1,162,771)	(1,967,822)	(494,000)		(1,122,000)
	(11,079,117)	(4,666,291)	(12,791,169)	(9,009,519)	(6,363,639)	(5,905,453)
<b>Amount attributable to investing activities</b>	<b>(4,419,954)</b>	<b>691,423</b>	<b>(4,705,560)</b>	<b>(3,036,527)</b>	<b>(1,735,853)</b>	<b>(3,473,964)</b>
<b>Financing Activities</b>						
<b>Inflows from financing activities</b>						
Proceeds from new borrowings						1,000,000
Proceeds from self supporting loans						
Transfers from cash backed reserves (restricted assets)	3,874,135	1,500,000	4,146,535	1,011,550	1,497,880	1,686,732
	3,874,135	1,500,000	4,146,535	1,011,550	1,497,880	2,686,732
Repayment of borrowings	(196,094)	(101,918)	(196,094)	(199,723)	(203,419)	(207,183)
Transfers to cash backed reserves (restricted assets)	(2,100,978)	(1,172,993)	(1,266,920)	(682,559)	(1,883,724)	(2,074,103)
	(2,297,072)	(1,274,911)	(1,463,014)	(882,282)	(2,087,143)	(2,281,286)
<b>Amount attributable to financing activities</b>	<b>1,577,063</b>	<b>225,089</b>	<b>2,683,521</b>	<b>129,268</b>	<b>(589,263)</b>	<b>405,445</b>
<b>Surplus/ (deficit) before imposition of general rates</b>	<b>(3,367,421)</b>	<b>40,145</b>	<b>(2,001,436)</b>	<b>(311,729)</b>	<b>(159,240)</b>	<b>(1,884,776)</b>
Amount raised from general rates	800,929	780,475	780,475	819,499	860,474	903,497
Amount raised from MML rates	1,959,540	1,115,527	1,115,527	235,631	247,413	259,783
Adjustment	0					
<b>Surplus / (deficit) after imposition of rates</b>	<b>63,771</b>	<b>2,253,206</b>	<b>211,626</b>	<b>955,026</b>	<b>1,903,672</b>	<b>1,182,177</b>

Indicative Reserves Transfers

1H

Reserve	Budget 2026				2026 Budget Review				Indic 2027				Indic 2028				Indic 2029			
	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance
Leave Reserve	167,236	287	0	167,523	167,236	298	0	167,534	167,534	298	0	167,832	167,832	298	0	168,130	168,130	298	0	168,429
Plant Replacement	809,907	0	(460,000)	349,907	809,907	1,446	(460,000)	351,353	351,353	306,000	(461,550)	195,803	195,803	1,497,880	(1,497,880)	195,803	195,803	1,686,710	(1,686,710)	195,803
Workforce Accommodation	450,000	0	(300,000)	150,000	450,000	0	(450,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Administration Buildings	512,739	2,700	0	515,439	512,739	3,615	0	516,354	516,354	2,700	0	519,054	519,054	0	0	519,054	519,054	0	0	519,054
Berrigarra-Cue Road	1,674,932	122,478	0	1,797,410	1,674,932	122,478	0	1,797,410	1,797,410	122,478	0	1,919,888	1,919,888	122,478	0	2,042,366	2,042,366	122,478	0	2,164,844
Cue Road Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transaction Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballinyoo Bridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CSIRO Beringarra - Pindar Road	180,639	900	0	181,539	180,639	900	0	181,539	181,539	900	0	182,439	182,439	2,234	0	184,673	184,673	2,234	0	186,907
Flood Damage Repairs	5,977	0	0	5,977	5,977	11	0	5,988	5,988	0	0	5,988	5,988	0	0	5,988	5,988	0	(22)	5,966
Settlement Buildings and Facilities	747,795	0	(27,600)	720,195	747,795	1,335	(150,000)	599,129	599,129	0	(550,000)	49,129	49,129	0	0	49,129	49,129	0	0	49,129
Road Asset Reserve	559,279	0	(350,000)	209,279	559,279	998	(350,000)	210,277	210,277	0	0	210,277	210,277	0	0	210,277	210,277	0	0	210,277
Grants Commission Reserve	2,738,556	0	(2,736,535)	2,021	2,738,556	4,889	(2,736,535)	6,910	6,910	0	0	6,910	6,910	0	0	6,910	6,910	0	0	6,910
Community Economic Develop	1,350	12,822	0	14,172	1,350	12,822	0	14,172	14,172	11,952	0	26,124	26,124	10,821	0	36,945	36,945	0	0	36,945
Carnarvon-Mullewa Mining Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Museum Reserve	2,252	2,252	0	4,504	0	2,600	0	2,600	2,600	2,600	0	5,201	5,201	2,600	0	7,801	7,801	2,600	0	10,401
Asset Management Reserve	10,823	1,959,540	0	1,970,362	10,823	1,115,527	0	1,126,350	1,126,350	235,631	0	1,361,981	1,361,981	247,413	0	1,609,394	1,609,394	259,783	0	1,869,177
<b>Totals</b>	<b>7,861,484</b>	<b>2,100,978</b>	<b>(3,874,135)</b>	<b>6,088,328</b>	<b>7,859,232</b>	<b>1,266,920</b>	<b>(4,146,535)</b>	<b>4,979,617</b>	<b>4,979,617</b>	<b>682,559</b>	<b>(1,011,550)</b>	<b>4,650,627</b>	<b>4,650,627</b>	<b>1,883,724</b>	<b>(1,497,880)</b>	<b>5,036,471</b>	<b>5,036,471</b>	<b>2,074,103</b>	<b>(1,686,732)</b>	<b>5,423,842</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>GENERAL PURPOSE FUNDING</b>							
Schedule 03							
Sub Program 031, 032							
<b>General Rates</b>							
03103	General Rates Levied	(800,929)	(780,475)	(780,475)	(819,499)	(860,474)	(903,497)
03114	MML Rates Levied	(227,436)	(224,411)	(224,411)	(235,631)	(247,413)	(259,783)
03107	Back Rates Levied	(1,732,104)	(891,117)	(891,117)			
03105	Penalty Interest Raised on Rates	(6,289)	(25,766)	(25,766)	(26,281)	(26,807)	(27,343)
03109	Rates Administration Fees	(2,774)	(900)	(900)	(918)	(936)	(955)
<b>Operating Rates Section</b>							
03100	ABC Expenses - Rate Revenue	34,730	22,424	40,797	38,661	39,421	40,196
03102	Valuation Exp.& Title Searches	2,162		2,162	2,205	2,249	2,294
03106	Rates Written-off						
03112	Doubtful Debts (Rates) Expense						
03113	Rates Recovery Expenses	4,121		4,121	4,203	4,287	4,373
<b>Other General Purpose Income</b>							
03201	F.A.G Grant - General	(1,803,162)	(1,162,295)	(2,324,590)	(4,507,053)	(4,597,194)	(4,597,194)
03202	F.A.G Grant - Roads	(493,514)	(288,228)	(576,456)	(1,242,454)	(1,267,303)	(1,267,303)
03203	Grants Commission Grants Received - Special						
03204	Interest Received - Municipal	(1,819)	313	(1,819)	(1,855)	(1,892)	(1,930)
03206	Interest Received - Reserve	(128,712)	(63,319)	(128,712)	(131,286)	(133,912)	(136,590)
03207	Interest Received - Other (Not Reserves)	146		146	149	152	155
03205	Other General Purpose Funding		(112)	(112)	(114)	(116)	(118)
<b>Reserve Transfers</b>							
03210	Transfer to Grants Commission Reserve		4,889	4,889			
03208	Transfer from Grants Commission Reserve	(2,736,535)	(1,500,000)	(2,736,535)			
03212	Transfer to Asset Management Reserve	227,436		1,115,527	235,631	247,413	259,783
73351	Transfer to Asset Management Reserve	1,732,104	1,109,964				
03213	Transfer from Asset Management Reserve						
<b>General Purpose Funding</b>		<b>(5,932,576)</b>	<b>(3,799,032)</b>	<b>(6,523,250)</b>	<b>(6,684,242)</b>	<b>(6,842,525)</b>	<b>(6,887,913)</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>GOVERNANCE MEMBERS OF COUNCIL</b>							
Schedule 04							
Sub Program 041, 042							
<b>Members Remuneration</b>							
04103	Shire President's Allowance	18,934	9,467	18,934	19,313	19,699	20,093
04107	Deputy President's Allowance paid	4,733	3,494	4,733	4,828	4,924	5,023
04109	Members Sitting Fees	69,450	44,920	69,450	70,839	72,256	73,701
04108	Members Communications	15,120	9,930	15,120	15,422	15,731	16,045
04100	Members Travelling Expenses	15,050	10,500	15,050	15,351	15,658	15,971
04104	Members - Refresh & Receptions	1,900	3,276	6,354	6,481	6,610	6,742
<b>Members Expenses</b>							
04099	Members Reimbursements						
04101	Members Conference Expenses	6,000	5,860	5,860	5,977	6,097	6,218
04111	Members - Training		1,464	4,464	4,553	4,644	4,737
04117	Members IT Expenses						
04105	Members - Insurance	1,831	1,820	1,820	1,856	1,894	1,931
04106	Members - Subs., Donations	2,856	2,800	2,800	2,856	2,913	2,971
04102	Council Election Expenses	10,000		5,209		10,000	
04112	Council Chambers Maintenance	548	38	548	559	570	581
04120	Members Other Costs						
04113	ABC Expenses - Members	154,893	105,521	181,952	172,427	175,817	179,274
<b>Other General Governance</b>							
04110	Civic Receptions	5,000		500	510	520	531
04201	Civic Reception Expenses						
04119	Housing Costs -Members	7,259	3,377	7,259	6,686	6,917	7,122
04203	Other General Governance						
04204	Housing Costs (Other Gov)	13,678	5,897	13,054	12,639	13,080	13,470
04205	Consultants Other Governance						
04200	ABC Expenses - Other Governance	331,579	224,165	389,504	369,115	376,371	383,771
<b>Governance Members of Council</b>		<b>658,800</b>	<b>432,960</b>	<b>742,609</b>	<b>709,411</b>	<b>733,701</b>	<b>738,183</b>
<b>ADMINISTRATION</b>							
Schedule 04							
Sub Program 145							
<b>Staff &amp; Contractors</b>							
14518	Salaries - Administration	439,961	263,376	499,489	509,479	519,668	530,062
14520	Superannuation - Admin	62,252	39,271	78,542	80,113	81,715	83,350
14502	Workers Comp. - Administration	43,777	56,577	56,577	57,709	58,863	60,040
14523	Accounting Support Services	240,074	149,832	271,600	241,632	246,465	251,394
14522	Administration Consultants	20,000			10,000	10,200	10,404
14509	Fringe Benefits Tax	29,982	14,696	29,982	30,582	31,193	31,817
14519	Staff Appointment Expenses	7,289	25,510	37,025	37,766	38,521	39,292
14507	Staff Training Expenses	4,053		4,053	4,134	4,217	4,301
14511	Staff Uniform - Admin	1,357	634	1,357	1,384	1,412	1,440
14505	Travel & Accommodation - Admin	4,187	6,411	13,806	14,082	14,363	14,651
14532	Staff Visa Expenses		(1,091)	(1,091)	(1,113)	(1,135)	(1,158)
<b>General Operations</b>							

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
OFFADM	Office Maintenance	13,758	15,819	23,512	23,950	24,397	24,852
14517	Insurance - Admin	59,712	63,907	63,907	65,185	66,489	67,819
14521	Audit Fees (Administration)	48,999	42,126	42,126	42,969	43,828	44,704
14500	General Office Expenses	23,445	18,919	31,563	32,194	32,838	33,495
14503	IT Expense	55,423	18,592	55,423	56,532	57,662	58,816
SUBS	Subscriptions						
14506	Legal Expenses	47,179	12,511	37,500	25,350	25,857	26,374
14529	Office Furn & Equipment	2,500		1,000	1,020	1,040	1,061
14508	Printing & Stationery	11,103	6,996	14,490	14,779	15,075	15,377
14524	Subscriptions	27,222	9,544	27,519	28,069	28,631	29,203
14504	Telecommunications	10,335	4,226	10,335	10,542	10,753	10,968
ADMVEH	Vehicle Expenses Administration	22,648	20,684	41,369	41,782	42,200	42,622
14510	Depreciation - Admin	17,250	30,451	60,901	18,170	18,273	25,952
	<b>Other Administration</b>						
14552	Housing Costs Allocated to Admin						
14550	Less ABC Costs Alloc to W & S	(1,186,855)	(800,164)	(1,394,193)	(1,321,212)	(1,347,186)	(1,373,675)
14512	Administration Revenue	(5,652)	(8,554)	(7,884)	(8,041)	(8,202)	(8,366)
	<b>Capital</b>						
C14001	Modifications to Council Building						
C14241	Operating Server & System Replacement				200,000		
14565	Administration Vehicles Purchases				71,400		
14551	Transfer to Leave Reserve	287	298	298	298	298	298
14573	Transfer to Admin Buildings Reserve	2,700		2,700	2,700		
14526	Vehicle Sales - Admin				(25,500)		
14572	Transfer From Plant Res - ADMIN						
14574	Transfer from Admin Buildings Reserve						
	<b>Administration</b>	<b>2,987</b>	<b>(9,428)</b>	<b>1,907</b>	<b>265,956</b>	<b>17,436</b>	<b>25,092</b>
	<b>FIRE PREVENTION</b>						
	Schedule 05						
	Sub Program 051						
	<b>Operating</b>						
05101	Insurance - Fire Prevention	4,004	3,852	3,852	3,929	4,008	4,088
FIRVEH	Fire Prevention Vehicle Expenses	5,702	14,578	14,578	14,700	14,824	14,948
FIREO	Fire Expenses - Other	12,308	23,489	32,474	33,108	33,753	34,412
05100	ABC Expenses - Fire Prevention	738	2,701	867	822	838	854
05108	Depreciation - Fire Prevention	6,740	3,085	6,170	899	899	899
05121	Grant Revenue - Fire Prevention						
05102	Income Relating to Fire Prevention	(14,795)	(8,949)	(14,795)	(14,795)	(14,795)	(14,795)
	<b>Fire Prevention</b>	<b>14,698</b>	<b>38,756</b>	<b>43,147</b>	<b>38,663</b>	<b>39,527</b>	<b>40,407</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>ANIMAL CONTROL</b>							
Schedule 05							
Sub Program 052							
<b>Operating</b>							
05200	Animal Control Expenses	18,151	14,407	18,151	18,514	18,884	19,262
05202	Dog Registration Fee Income	(510)	(350)	(510)	(520)	(531)	(541)
<b>LAW ORDER &amp; PUBLIC SAFETY</b>							
Schedule 05							
Sub Program 053							
<b>Operating</b>							
05307	CESM Program Expenses	13,734	10,783	21,566	21,997	22,437	22,886
05310	ABC Expenses - Law Order Pub Safety	738	2,661	867	822	838	854
<b>Law Order &amp; Public Safety</b>		<b>14,472</b>	<b>13,444</b>	<b>22,433</b>	<b>22,819</b>	<b>23,275</b>	<b>23,740</b>
<b>HEALTH</b>							
Schedule 07							
Sub Program 074, 075, 076, 077							
<b>Operating</b>							
<b>Preventative Services - Administration &amp; Inspection</b>							
07400	Preventative Services - Admin & Inspection	9,903	4,440	9,903	10,101	10,303	10,509
07404	Analytical Expenses	379	377	754	770	785	801
07406	ABC Expenses - Prev. Services	738	2,459	867	822	838	854
<b>Preventative Services - Pest Control</b>							
07500	Preventative Services - Pest Control		1,393	2,786	2,842	2,899	2,957
07503	ABC Expenses - Pest Control	738	2,459	867	822	838	854
<b>Other Health</b>							
07700	Medical Centre Expenses	463	428	857	874	891	909
07701	Donation RFDS	3,000		3,000	3,000	3,000	3,000
PATRAN	Patient Transfer Expenses	2,490	1,272	2,544	2,569	2,595	2,621
07705	ABC Expenses - Other Health	4,429	3,557	5,203	4,931	5,027	5,126
07706	Depreciation Ambulance Centre	6,472	3,520	7,040	7,110	7,181	7,253
<b>Health</b>		<b>28,614</b>	<b>19,906</b>	<b>33,821</b>	<b>33,840</b>	<b>34,358</b>	<b>34,885</b>
<b>EDUCATION &amp; WELFARE</b>							
Schedule 08							
Sub Program 082							
<b>Operating</b>							
<b>Education &amp; Welfare</b>							
08002	ABC Expenses - Education & Welfare						
08003	Education Support	500	70	500	510	520	531
08004	Education & Welfare Revenue						
<b>Education &amp; Welfare</b>		<b>500</b>	<b>1,570</b>	<b>2,000</b>	<b>2,040</b>	<b>2,081</b>	<b>2,122</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>HOUSING</b>							
Schedule 09							
Sub Program 091							
<b>Operating</b>							
091M0	Maintenance Staff Housing	134,017	129,548	197,586	207,787	211,705	215,699
09148	Depreciation - Staff Housing	59,354	43,751	87,503	59,354	65,035	69,485
09113	Staff Housing Costs Reallocated	(193,371)	(116,750)	(263,773)	(260,480)	(269,991)	(278,346)
<b>Capital</b>							
09133	Staff Housing Furniture & Equipment	856		856	873	890	908
C14225	Sheds For Houses - Own Source Funds						
C14226	Construct Staff Housing	980,000	208,307	980,000		490,000	
RN10AK	Capex - Renovation 10A Kurara Way						
RN10BK	CapEx - Renovation 10B Kurara Way						
RN12AK	Capex - Renovation 12A Kurara Way						
RN4AKU	CapEx - Renovation 4A Kurara Way					102,000	
RN4BKU	CapEx - Renovation 4B Kurara Way						102,000
09152	Transfer to Workforce Accommodation Reserve		804				
09151	Transfer to Reserve - Buildings		915	915			
09162	Transfer from Workforce Accommodation Reserve	(300,000)		(450,000)			
<b>Housing</b>		<b>680,856</b>	<b>266,576</b>	<b>553,087</b>	<b>7,534</b>	<b>599,640</b>	<b>109,747</b>
<b>REFUSE REMOVAL TIPSITES &amp; SEWERAGE</b>							
Schedule 10							
Sun Program 101, 102, 103							
<b>Operating</b>							
<b>Sanitation Household Refuse Removal</b>							
MSANH	Household Refuse Removal	16,600	12,704	20,370	20,728	21,092	21,463
MTIP	Tip Maintenance	5,217	541	2,939	2,976	3,012	3,050
10105	ABC Expenses - H'sehold Refuse	4,429	3,679	5,203	4,931	5,027	5,126
10101	Household Refuse Revenue	(840)	(923)	(840)	(857)	(874)	(892)
<b>Sewerage</b>							
SEWER	Expenses Relating To Sewerage	2,023	2,411	3,771	3,845	3,921	3,998
10303	ABC Expenses - Sewerage		1,434				
<b>Capital</b>							
C14703	Cap-Ex - New Rubbish Tip				35,000		
<b>Refuse Removal Tipsites &amp; Sewerage</b>		<b>27,429</b>	<b>19,845</b>	<b>31,443</b>	<b>66,622</b>	<b>32,178</b>	<b>32,745</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>PROTECTION OF ENVIRONMENT</b>							
Schedule 10							
Sub Program 105							
<b>Operating</b>							
MOSQ	Mosquito Control	729		729	741	753	766
MSANO	Gen Exp Relating To Protection Of Environment	3,091	954	2,511	2,561	2,612	2,664
10510	Protection of Environment Donations	11,220	20,000	20,000	20,400	20,808	21,224
10503	ABC Exp. - Protection of Env.	4,429	3,416	5,203	4,931	5,027	5,126
10501	Income Relating to Protection Of Environment						
<b>Protection of Environment</b>		<b>19,468</b>	<b>24,371</b>	<b>28,442</b>	<b>28,632</b>	<b>29,201</b>	<b>29,781</b>
<b>TOWN PLANNING &amp; OTHER COMMUNITY AMENITIES</b>							
Schedule 10							
Sub Program 106, 107							
<b>Operating</b>							
<b>Town Planning</b>							
STSURV	Settlement Planning & Survey		6,500	6,500	6,630	6,763	6,898
10604	ABC Exp - Town Plng & Reg. Dev.		2,100				
<b>Other Community Amenities</b>							
MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	80,011	5,110	8,777	23,947	24,421	24,904
MCEMET	Maintenance - Cemetery	2,462	2,016	2,787	2,841	2,897	2,953
MGRAVE	Maintenance - Grave Digging	1,000		1,000	1,020	1,040	1,061
OCMFAC	Other Community Amenities Facilities	26,581	14,313	28,627	5,543	5,543	13,204
OCOP	Other Community Operations						
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	1,825	395	1,282	1,307	1,333	1,360
OLDFRE	Maintenance - Old Fire Shed			18,000	18,000		
10709	ABC Expenses - Other Community Amenities	67,069	35,096	78,786	74,661	76,129	77,626
10701	Other Community Amenities Inc						
<b>Capital</b>							
C10004	Public Conveniences Refurbishment			140,000			
<b>Town Planning &amp; Other Community Amenities</b>		<b>178,948</b>	<b>65,530</b>	<b>285,758</b>	<b>133,950</b>	<b>118,126</b>	<b>128,006</b>
<b>OTHER RECREATION &amp; SPORT</b>							
Schedule 11							
Sub program 113							
<b>Operating</b>							
MPARKS	Maintenance - Parks And Reserves	215,780	100,343	164,415	167,427	170,497	173,625
MBOTWK	Murchison Botanical Walk Maintenance	2,704		15	15	15	16
MOTSET	Outer Settlement Land Maintenance	20,000	4,077	46,421	26,926	27,441	27,966
MSPORT	Maintenance - Murchison Sports Club	44,953	29,217	42,787	43,618	44,465	45,328
MPOLOC	Maintenance - Polocrosse Fields	38,979	21,005	25,655	26,138	26,631	27,133
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms)	4,130	3,670	5,251	5,356	5,463	5,572
GARDEN	Garden Expenses Other	17,931	11,496	22,869	23,327	23,793	24,269
RCSPOP	Other Recreation & Sport Operations	500		500	510	520	531
SPLASH	Splash Pad Maintenance	239	1,702	2,569	2,619	2,671	2,723

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
MPLAY	Playgrounds Maintenance		667	937	956	975	994
11318	Depreciation - Other Rec. and Sport	43,566	49,942	99,884	43,608	43,612	43,428
11300	ABC Expenses - Other Rec. & Sport	76,918	40,001	90,355	85,626	87,309	89,026
11301	Income - Other Recreation & Sport	(1,532)	(1,711)	(1,532)	(1,562)	(1,594)	(1,626)
<b>Capital</b>							
C11006	Community Splash Pad		50,344	50,344			
C11003	J Capex - Playground Upgrade				459,000		
C14230	Community / Sports Centre Improvements	120,000	48,135	120,059	20,000		
<b>Other Recreation &amp; Sport</b>		<b>591,578</b>	<b>396,730</b>	<b>732,283</b>	<b>946,193</b>	<b>475,286</b>	<b>483,348</b>
<b>OTHER CULTURE</b>							
Schedule 11							
Sub Program 114, 115, 116							
<b>Operating</b>							
11400	Television Rebroadcasting	21,278	12,925	28,632	29,205	29,789	30,384
11404	ABC Exp - TV Rebroadcasting	738	2,318	867	822	838	854
11500	Library Costs	1,776	1,185	2,798	2,854	2,911	2,969
11502	ABC Expenses - Libraries	17,532	7,957	20,595	19,517	19,900	20,292
CULDEV	Cultural Development Expenses	15,000	89	15,126	15,428	15,737	16,051
CUEVNT	Cultural Development Events	9,000		9,000	9,180	9,364	9,551
MOCULT	Cultural Facilities Maintenance Expenses		85	85	86	86	87
MUSEUM	Maintenance - Museum	13,985	6,719	10,966	15,006	15,230	15,458
MUSEOP	Museum Operational Expenses	8,798					
MUCOTT	Maintenance - Museum Cottage	10,280	6,336	10,701	12,865	13,071	13,281
11606	ABC Expenses - Other Culture	32,850	19,006	38,588	36,568	37,287	38,020
11611	Housing Costs Other Cult	3,034	1,074	3,351	3,203	3,328	3,436
11610	Other Culture Depreciation	41,687	22,670	45,340	45,794	46,252	46,714
11401	Income Relating to Television and Rebroadcasting	(3,743)	(2,141)	(3,743)	(3,817)	(3,894)	(3,972)
11601	Income Relating to Other Culture	(164)		(164)	(164)	(164)	(164)
11612	Museum Revenue	(2,252)	(1,300)	(2,600)	(2,600)	(2,600)	(2,600)
<b>Capital</b>							
C11008	Museum Buildings & Improvements						
C11640	Old Works Supervisor's Shed Improvements						255,000
11613	Trans. to Res - Museum	2,252		2,600	2,600	2,600	2,600
11614	Trans from Res - Museum						
<b>Other Culture</b>		<b>172,053</b>	<b>76,922</b>	<b>182,143</b>	<b>186,546</b>	<b>189,735</b>	<b>447,964</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>CONSTRUCTION ROADS FOOTPATHS DRAINS BRIDGES</b>							
Schedule 12							
Sub Program 121, 123							
<b>Capital Roads</b>							
C12003	Cap-Ex - Roads Construction General	801,276					
C12014	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet		4,380	4,380			
CRUNAL	Unallocated Roads Expenses		17,061	34,122	30,813	31,121	31,432
C12030	Sealed Roads Construction General				1,468,708	1,455,313	1,508,719
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen		188,988	265,476			
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	1,495,332	713,992	2,627,802			
C12033	Reseal Works	223,198		245,410		8,630	
C12034	Formed & Surfaced Roads Construction General						
C12028	Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Fl						
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl	122,749					
C12035	SKA Route General Construction Works				997,818	519,680	
C12036	SKA Route Gravel Stockpiling Works	84,981	109,038	164,617			
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	167,994	1,580,716	2,371,074	1,634,086	1,666,768	
C12037	SKA Route Twin Peaks-Wooleen Rd	1,094,426		150,000			
C12041	SKA Route Wooleen-Mt Whittenoorn Rd	100,980		100,980			
C12042	SKA Route Boolardy-Wooleen Rd	264,450		264,450			
C12043	SKA Route Beringarra-Pindar Rd	1,053,660		350,000			
C12044	SKA Route Boolardy-Kalli Rd	252,450		252,450			
C12045	Mulga Cr Reconstuct & two coat seal						
C12040	Resheet Works				973,837	987,825	956,732
C12049	Errabiddy Bluff Rd Resheet incl Floodways	100,680	99,398	99,398			
C12029	Floodway Works General						
C12047	Carn-Mul Rd Floodway over Wooramel River	23,250					
C12048	Meeb-Wooleen Rd Floodway over Murchison River	49,050	50,031	50,031			
CGR000	Capex Grids General		40,122	80,106	81,708	83,343	63,516
C12150	Depot Buildings & Improvements	2,500		2,500			
12152	Transfer to Reserves - Ballinyoo Bridge						
12153	Trans to Res - Asset Rehab.		998	998			
12151	Trans. to Res - Beringarra - Cue	122,478	52,007	122,478	122,478	122,478	122,478
12154	Trans to Res - Carn-Mul Mining Related						
12213	Grant - MRWA Specific	(1,500,000)	(720,000)	(2,100,000)	(1,500,000)	(900,000)	(900,000)
12214	Grant - Specific Bridges						
12216	Grant - Roads to Recovery	(904,989)	(713,992)	(1,033,341)	(1,208,794)	(1,000,000)	(1,000,000)
12217	Grant - MRWA Blackspot						
12238	Grant - LCRIP						
12237	MRWA - SKA Roads Capital Grant	(3,320,835)	(3,085,383)	(4,018,928)	(2,895,095)	(2,405,093)	
12244	Mining Related Roads Contributions						
12131	Trans. from Res - Beringarra-Cue						
12132	Cap Inc - Transfer from Reserves - Ballinyoo Bridge						
12133	Trans from Road Assets Reserve	(350,000)		(350,000)			
12155	Trans from Res - Carn-Mul Mining Related						
12156	Trans to Reserves - Roads Asset Reserve						
12240	Principal Repayment - Road Loans	196,094	101,918	196,094	199,723	203,419	207,183

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>MAINTENANCE ROADS FOOTPATHS DRAINS BRIDGES</b>							
Schedule 12							
Sub Program 122							
<b>Operating Roads</b>							
12202	Street Lighting Maint.						
TSIGNS	Traffic Signs Maintenance	29,511	34,975	41,092	41,903	71,114	72,525
MBRIDG	Bridges Maintenance	23,065	18,591	23,689	24,157	24,634	25,121
MGRIDS	Maintenance/Improvements Grids	83,446	8,861	79,389	80,936	82,514	84,124
GPITS	Rehab Gravel Pits	35,000		35,000	35,700	36,414	37,142
GPTEST	Gravel Pit Establishment	30,000		30,000	30,600	31,212	31,836
ORBUND	Bunding Of Old Roads	80,000					
	Road Maintenance General Summary	779,420	242,772	728,941	768,363	1,278,205	1,299,319
RHM0	Heavy Maintenance General						525,000
RDSHYD	Roads for Hydration Maintenance				80,000	81,600	83,232
SKA00	SKA Roads Maintenance General						
SKA01	SKA Mtce CGG Section Carn-Mul Rd	152,553	292,822	442,453	451,302	460,328	
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	436,791	242,553	365,577	372,871	380,311	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	480,212	169,669	256,035	261,156	266,379	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	200,441	101,188	152,628	155,681	158,794	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom Rd	115,806	94,802	142,511	145,362	148,269	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	257,631	214,106	321,526	327,956	334,516	
FLOOD0	Flood Damage General						5,000,000
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2022	2,482,741	1,387,448	2,426,539	740	754	770
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2023	1,144,261	699,444	1,071,201	829	829	829
FLOD12	AGRN1175 Flood Damage December 2024 Event	391,564	354,661	359,371	3,560	3,560	3,560
RDMANG	Road Management Costs	44,567	26,731	53,263	58,308	33,425	34,045
DEPOT	Depot Maintenance	74,029	72,103	108,470	110,412	112,390	114,406
12200	Depreciation - Roads & Depot	3,790,945	2,890,865	5,781,730	4,013,957	4,088,593	4,147,703
12241	ABC Exp - Roads & Depot	92,713	67,440	108,909	103,208	105,237	107,306
12243	Housing Costs Road Maint	4,895	2,100	4,523	4,397	4,545	4,676
12227	Road Loan Interest Expenses (WATC)	40,532	17,227	40,531	34,120	27,589	20,937
12201	Income Relating to Streets, Roads, Bridges & Depot		(5,000)	(5,000)	(5,100)	(5,202)	(5,306)
12212	Grant - MRWA Direct	(329,976)	(321,214)	(321,214)	(327,638)	(334,191)	(340,875)
12236	MRWA - SKA Roads Operating Grant	(1,807,780)		(1,848,803)	(1,885,760)	(1,923,456)	
12219	Grant - Wandrra Flood Damage	(4,000,326)	(2,697,751)	(3,471,400)			(4,775,000)
12218	Contribution - CSIRO				(230,893)	(230,893)	(230,893)
12220	Traffic Licencing Commissions	(914)		(914)	(932)	(951)	(970)
12239	CSIRO Contribution Beringarra / Pindar Roads	(230,893)		(616,616)			
12251	Trans to Res - Flood Damage		11	11			
12252	Trans to Res - B/Pindar CSIRO	900	323	900	900	2,234	2,234
12231	Transfer from Reserves - Flood Damage						(22)

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>PLANT</b>							
Schedule 12							
Sub Program 123							
<b>Road Plant Purchases</b>							
12302	Road Plant Purchases	580,000		580,000	1,016,120	1,010,000	1,844,680
52500	Road Plant Purchases						
12303	Minor Plant Purchases				12,240		12,240
52510	Minor Plant Purchases						
12369	Proceeds Sale of Assets Road Plant Purch -Cap Inc	(120,000)		(120,000)	(112,710)	(91,800)	(300,596)
12321	Trans from Res - Plant Repl - GEN	(460,000)		(460,000)	(461,550)	(1,497,880)	(1,686,710)
12305	Trans to Res - Plant Rep		1,446	1,446	306,000	1,497,880	1,686,710
<b>Road Plant Purchases</b>		<b>0</b>	<b>1,446</b>	<b>1,446</b>	<b>760,100</b>	<b>918,200</b>	<b>1,556,324</b>
<b>AIRPORT</b>							
Schedule 12							
Sub Program 126							
<b>Operating</b>							
12600	Expenses Relating to Aerodromes						
MAIRPT	Airport Maintenance	12,133	11,322	13,001	13,250	13,504	13,763
12605	ABC Exp. - Aerodrome	4,429	2,285	5,203	4,931	5,027	5,126
12608	Depreciation - Airstrip	16,669	70,867	141,735	16,678	16,678	16,678
<b>Airport</b>		<b>33,231</b>	<b>84,475</b>	<b>159,938</b>	<b>34,858</b>	<b>35,210</b>	<b>35,568</b>
<b>OTHER ECONOMIC SERVICES</b>							
Schedule 13							
Sub Program 136							
<b>Operating</b>							
<b>Rural Services</b>							
13100	Expenses Relating to Rural Services	10,000		10,000	5,000	5,100	5,202
13101	Vermin Control	14,512	5,730	14,635	14,928	15,226	15,531
13102	Ammunition	688	100	688	702	716	730
13103	ABC Exp - Rural Services		2,100				
13105	Rural Services Income	(377)		(377)	(81)	(83)	(84)
<b>Other Economic Services</b>							
13600	ABC Expenses - Other Economic Services	114,894	51,935	134,966	127,901	130,415	132,979
13656	Housing Costs Allocated to Other Eco Serv	6,838	4,048	7,475			
WATER	Settlement Water Supply	72,795	32,000	62,704	88,999	89,674	90,356
POWER	Settlement Power Generation	40,857	33,588	62,983	8,661	8,794	8,929
PHFUEL	Powerhouse Fuel	282,109	146,213	292,426	298,275	304,240	310,325
GEN098	Powerhouse Generator No 1	19,879	8,093	19,727	15,971	16,191	16,415
GEN099	Powerhouse Generator No 2	20,918	5,423	17,141	12,446	12,596	12,748
GEN112	Powerhouse Generator Standby		30,165	59,236	6,636	6,769	6,905
FREGHT	Settlement Freight Service	171,513	96,107	182,075	185,710	189,417	193,198
FTUNAL	Freight Costs Unallocated						
ECOOTH	Other Economic Services Expenses	1,205	895	1,791	1,827	1,863	1,900

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
13650	Power Loan Interest Expenses (WATC)						
13648	Depreciation - Other Economic Svcs	20,452	21,545	43,090	21,661	21,850	22,042
13607	Income Other Economic Services						
	<b>Capital</b>						
C13034	Roadhouse Fuel Facilites Browsers Upgrade			93,000			
C13650	Oth Econ Serv Buld & Improv General						
C14720	Improvements To drinking Water reticulation	350,602	259,625	259,625			
C13660	Power Supply Capital						
C13661	Power Supply Upgrade	1,148,183	773,418	1,148,183			
C13662	Solar Power Provision						1,122,000
13643	Prin. Repay - Microgrid Power Loan						
13647	Settlement Infrastructure Grants	(813,339)	(838,339)	(813,339)			
13653	Loan Proceeds - Micro Grid Pwr						(1,000,000)
13700	Transfer to Community Economic Development Reserve						
	<b>RURAL SERVICES TOURISM ECONOMIC SERVICES</b>						
	Schedule 13						
	Sub Program 132, 136						
	<b>Operating</b>						
	<b>Tourism &amp; Area Promotion</b>						
TOUR	Tourism Operational Expenses	86,072	43,064	65,932	67,251	68,596	69,968
CMULBC	Murchison Roads Planning and Design Project						
SKAIBC	SKA Interpretive Experience Planning Project						
TOEVNT	Tourism Events	61,376	69,334	85,620	87,284	88,981	90,711
13207	ABC Exp- Tourism/Area Prom.	204,119	105,142	239,777	227,226	231,693	236,249
13209	Housing Costs Allocated to Tourism / Area Prom	9,117	3,997	9,967	9,520	9,893	10,215
13201	Tourism Area Promotion Revenue	(50,000)	(5,975)	(50,000)	(51,000)	(52,020)	(53,060)
	<b>Roadhouse Ongoing Operations</b>						
	<b>Roadhouse Business Expenses</b>						
RHOP1	Running Of The Roadhouse - Cost Of Goods	206,696	136,119	272,238	277,682	283,236	288,901
RHOPER	Roadhouse Business Operational	373,481	204,503	374,595	382,086	389,727	397,520
RHOTH	Roadhouse - Other	901	1,170	2,339	2,363	2,387	2,410
RHOTHR	Roadhouse Non-service Operational Expenses						
	<b>Roadhouse Building &amp; Surrounds</b>						
RHGDNS	Roadhouse Precinct Gardens	16,643	5,425	8,810	8,962	9,117	9,275
RHM	Roadhouse Cafe Building Maintenance	36,602	16,247	33,478	34,147	34,830	35,527
RHRES	Roadhouse Residences	1,467	4,710	5,800	5,916	6,034	6,155
	<b>Caravan Park Expenses</b>						
CPOPER	Caravan Park Operational Costs		561	1,121	1,143	1,166	1,190
CPKEXP	Caravan Park Expenses - Grounds	34,271	9,191	31,059	31,644	32,241	32,850
CPBULD	Caravan Park Buildings Expenses	28,191	13,368	21,353	21,780	22,216	22,660
CPABUL	Caravan Park Ablutions Expenses	9,222	8,901	13,633	13,901	14,175	14,454
CPPOOL	Caravan Park Pool Expenses	76,232	32,679	73,975	75,444	76,942	78,470
RHACM	Maintenance of Tourism Accomodation Units	46,678	14,085	22,787	23,243	23,707	24,182

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>Roadhouse Fuel Purchases</b>							
RHFPUR	Roadhouse Fuel Purchases						
RHFDIE	Roadhouse Diesel Fuel Purchases	312,962	161,655	323,310	329,777	336,372	343,100
RHFULP	Roadhouse ULP Fuel Purchases	62,337	32,931	65,862	67,179	68,523	69,893
<b>Roadhouse Fuel Expenses</b>							
RHFFMC	Roadhouse Fuel Facilities Maintenance	10,000	5,449	5,449	5,000	5,100	5,202
RHFEXP	Roadhouse Fuel Other Expenses	4,193	12,303	26,187	26,711	27,245	27,790
RHFCOM	Roadhouse Fuel Commission						
<b>Depreciation</b>							
13649	Depreciation - Roadhouse	19,118	30,399	60,799	19,447	19,484	19,521
13200	Caravan Park Depreciation	25,698	31,287	62,573	25,525	25,525	29,943
13609	Roadhouse - Other Revenue	(9,016)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
13654	R'House - Accom & Camping	(209,230)	(67,776)	(209,230)	(213,415)	(217,600)	(221,784)
13618	Roadhouse - Shop Sales	(284,631)	(172,553)	(284,631)	(290,324)	(296,017)	(301,709)
13608	Roadhouse Fuel Sales	(406,464)	(250,770)	(447,548)	(456,499)	(465,629)	(474,942)
<b>Capital</b>							
C13013	Cap Ex Point Of Sale System Roadhouse		500	1,000			
C13018	Roadhouse Other Equipment		58	58			
C13023	Roadhouse Appliances	5,000		5,000	5,100	5,202	5,306
C13005	F Capex - New Caravan Park Ablution Block		27,997	27,997			
C13033	Caravan Park Non Ensuites Cabins Conversion	160,000		160,000			
C13010	Capex - Roadhouse Residence						
C13015	Capex - Roadhouse Business Bldg.		7,873	7,873	2,000,000		
C13016	Caravan Park Buildings & Improvements						
C13019	Roadhouse Three Accommodation Units		58	58			
C13025	H Caravan Park Ensuites	425,000	98,933	425,000			
C13026	K Interpretive Centre						
C13027	Staff Accommodation Units	1,470,000	307,916	1,470,000			
C13017	Roadhouse & C/V Park Precinct Works		2,285	179,570			
C13031	Caravan Park Pool Construction		76,984	76,984			
13612	Trans to Res - Sett. Bldg & Facs.		1,335	1,335			
13211	Trans to Res - Com Econ Dev	12,822	2	12,822	11,952	10,821	
13213	Tourism Capital Grants						
13622	Trans from Res - Sett Facs.	(27,600)		(150,000)	(550,000)		
13230	Trans from Res - Com Econ Dev						
<b>Rural Services Tourism Economic Services</b>		<b>2,713,755</b>	<b>965,386</b>	<b>3,031,451</b>	<b>2,197,595</b>	<b>760,547</b>	<b>768,647</b>
<b>PRIVATE WORKS</b>							
Schedule 14							
Sub Program 141							
<b>Operating</b>							
<b>Private Works</b>							
PWCSRO	Private Works Csiro		1,209	1,209	1,215	1,221	1,227
PWWADJ	Private Works Wadjari Yasmaji		398	398	398	398	398
14101	ABC Expenses - Private Works						
14150	Private Works Income		(65,741)	(65,741)	(65,741)	(65,741)	(65,741)
<b>Private Works</b>		<b>0</b>	<b>(64,134)</b>	<b>(64,134)</b>	<b>(64,128)</b>	<b>(64,123)</b>	<b>(64,117)</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>PUBLIC WORKS OVERHEADS</b>							
Schedule 14							
Sub Program 142							
<b>Operating</b>							
OFFWKS	Works Salaries & Wages	148,983	64,961	135,585	138,297	141,063	143,884
14217	Superannuation - P.W.O.	165,721	77,103	165,721	169,035	172,416	175,864
14202	Sick Leave Expense	47,076	24,437	34,327	35,014	35,714	36,428
14203	Annual & LSL - Works	110,429	44,138	62,001	63,241	64,506	65,796
14214	Public Holidays - Works	56,491	10,711	15,045	15,346	15,653	15,966
14213	TOIL - Works		2,337	3,283	3,349	3,416	3,484
SMOHS	Staff Training/Meetings/OSH	36,169	16,528	26,854	27,391	27,939	28,498
14204	Protective Clothing - Outside Staff	3,854	3,500	7,000	7,140	7,283	7,428
14215	ABC Expenses - P.W.Overheads	38,152	55,517	44,817	42,471	43,306	44,157
14216	Housing Costs Allocated to Works	131,330	86,384	194,655	193,646	200,787	207,051
CAMPEX	Camp Expenses	6,651	1,721	5,194	5,296	5,400	5,505
PLNTPW	Plant Expenses PWO	60,757	44,641	88,859	89,753	90,656	91,567
14128	Other PWOH Expenses		343	343	350	357	364
14206	Consultant Expenses (PWO)	8,562					
14209	Workers Compensation Payments						
14219	Workers Compensation Salaries	35,000	56,400	97,760			
14210	Workers Compensation Reimbursements	(35,000)		(97,760)			
14250	Mechanic Tools & Equipment						
14201	PWO Related Income						
14207	Less PWO Allocated to Works	(814,177)	(480,389)	(783,686)	(790,329)	(808,494)	(825,994)
<b>Public Works Overheads</b>		<b>0</b>	<b>8,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Murchison Shire Budget Schedules 27.02.26

Job No	Description	Budget 2026	Actual 2026 YTD	2026 Budget Review	Indic 2027	Indic 2028	Indic 2029
<b>PLANT OPERATION COSTS</b>							
Schedule 14							
Sub Program 143							
14303	Fuel & Oils	310,931	165,296	330,592	337,204	343,948	350,827
14304	Tyres and Tubes	51,936	1,015	51,936	52,975	54,035	55,115
PTSREP	Parts & Repairs	269,921	352,599	519,038	306,146	312,047	318,065
14302	Insurance - Plant	23,480	27,042	27,042	27,583	28,134	28,697
14307	Licences - Plant	7,442	8,314	8,314	8,480	8,650	8,823
14306	Internal Repair Wages	94,996	27,089	38,053	38,814	39,590	40,382
14308	Depreciation - Plant	394,903	202,452	404,903	408,952	413,042	417,172
14312	Plant - Tools & Minor Equipment	17,856		17,856	18,213	18,577	18,949
14313	ABC Expenses - Plant Operation Costs		34,791				
14311	Housing (Plant) Related Costs	17,219	9,873	23,847	23,249	24,022	24,713
<b>Sub Total</b>		<b>1,188,685</b>	<b>828,471</b>	<b>1,421,582</b>	<b>1,221,616</b>	<b>1,242,045</b>	<b>1,262,743</b>
<b>Less</b>							
14309	Plant Operation Costs Allocated to Works	(1,118,259)	(787,585)	(1,341,606)	(1,140,040)	(1,158,838)	(1,177,872)
14404	Diesel Fuel Rebate	(70,426)	(39,988)	(79,976)	(81,576)	(83,207)	(84,871)
14405	Sale of Stock						
<b>Sub Total</b>		<b>(1,188,685)</b>	<b>(827,573)</b>	<b>(1,421,582)</b>	<b>(1,221,616)</b>	<b>(1,242,045)</b>	<b>(1,262,743)</b>
<b>Plant Operation Costs</b>		<b>0</b>	<b>898</b>				
<b>SALARIES &amp; WAGES</b>							
Schedule 14							
Sub Program 146							
<b>Operating</b>							
14602	Gross Salaries & Wages	2,200,485	1,098,508	2,258,591	2,303,763	2,549,838	2,600,835
14603	Less Sal & Wages Allocated	(2,200,485)	(1,098,508)	(2,258,591)	(2,303,763)	(2,549,838)	(2,600,835)
<b>Salaries &amp; Wages</b>		<b>0</b>	<b>442</b>	<b>442</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 4.3 Purchasing

### Well-being

Civic Leadership

### Overview

This policy applies to situations where the Shire is required to purchasing goods, services or works in order to achieve the Shire's strategic and operational objectives.

### Contents

1	Purchasing .....	2
1.1	Objectives.....	2
1.2	Ethics & Integrity .....	2
1.3	Value for Money .....	2
1.3.1	Assessing Value for Money.....	2
1.4	Purchasing Thresholds and Practices .....	3
1.4.1	Policy Purchasing Value Definition .....	3
1.4.2	Purchasing from Existing Contracts.....	3
1.4.3	Table of Purchasing Thresholds and Practices .....	4
1.4.4	Exemptions.....	6
1.4.5	Inviting Tenders Under the Tender Threshold .....	6
1.4.6	Other Procurement Processes.....	6
1.4.7	Emergency Purchases .....	7
1.4.8	Sole Source of Supply.....	7
1.4.9	Anti-Avoidance .....	7
2	Sustainable Procurement.....	7
2.1.	Local Economic Benefit.....	9
2.2.	Socially Sustainable Procurement .....	9
2.1.1	Aboriginal Businesses.....	9
3	Panels of Pre-qualified Suppliers .....	10
3.1	Objectives.....	10
3.2	Establishing and Managing a Panel.....	10
3.3	Distributing Work Amongst Panel Members .....	10
3.4	Purchasing from the Panel.....	11
4	Purchasing Policy Non-Compliance.....	11
5	Record Keeping .....	11
6	Previous .....	12

## 1 Purchasing

The Shire of Murchison is committed to delivering the objectives, principles and practices outlined in this Policy, when purchasing goods, services or works to achieve the Shire's strategic and operational objectives.

This policy complies with the *Local Government (Functions and General) Regulations 1996 (The Regulations)*.

### 1.1 Objectives

The Shire's purchasing activities will achieve:

- ~ The attainment of best value for money.
- ~ Sustainable benefits, such as environmental, social, local economic and locational factors including the remote nature of the Shire in relation to potential suppliers being considered.
- ~ Consistent, efficient and accountable processes and decision-making.
- ~ Fair and equitable competitive processes that engage potential suppliers impartially, honestly and consistently.
- ~ Probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest.
- ~ Compliance with *the Local Government Act 1995, Local Government (Functions and General) Regulations 1996*, as well as any relevant legislation, Codes of Practice, Standards and the Shire's Policies and procedures.
- ~ Risks identified and managed within the Shire's Risk Management framework.
- ~ Records created and maintained to evidence purchasing activities in accordance with the State Records Act and the Shire's Record Keeping Plan.
- ~ Confidentiality protocols that protect commercial-in-confidence information and only release information where appropriately approved.

### 1.2 Ethics & Integrity

The Shire's Code of Conduct applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

### 1.3 Value for Money

Value for money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative and locational factors including the remote nature of the Shire in relation to potential suppliers who are willing to service the Shire to determine the most advantageous supply outcome that contributes to the Shire achieving its strategic and operational objectives.

The Shire will apply value for money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

#### 1.3.1 Assessing Value for Money

Assessment of value for money will consider:

- ~ All relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, training, maintenance and disposal.
- ~ The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, tenderers resources available, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.

- ~ Financial viability and capacity to supply without the risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance and where applicable performance history);
- ~ The element of competition by obtaining a sufficient number of competitive quotations wherever practicable and in context of the remote nature of the Shire in relation to potential suppliers consistent with this Policy.
- ~ The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance.
- ~ The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy; and
- ~ Providing opportunities for businesses within the Shire's boundaries to quote wherever possible.

## **1.4 Purchasing Thresholds and Practices**

The Shire must comply with all requirements, including purchasing thresholds and processes, as prescribed within the Regulations, this Policy and associated purchasing procedures in effect at the Shire.

### **1.4.1 Policy Purchasing Value Definition**

Purchasing value for a specified category of goods, services or works is to be determined upon the following considerations:

- ~ Exclusive of Goods and Services Tax (GST); and
- ~ Where a contract is in place or proposed, the actual or expected value of expenditure over the full contract period, including all options to extend specific to a particular category of goods, services or works. OR
- ~ Where there is no existing contract arrangement, the Purchasing Value will be the estimated total expenditure for a category of goods, services or works over a one (1) year period. Where the supply category has a high risk of change i.e. to technology, specification, availability or the Shire's requirements (Regulation 12) the period may be extended to a maximum of 5 years.

The calculated estimated Purchasing Value will be used to determine the applicable threshold and purchasing practice to be undertaken.

### **1.4.2 Purchasing from Existing Contracts**

The Shire will ensure that any goods, services or works required that are within the scope of an existing contract will be purchased under that contract.

1.4.3 Table of Purchasing Thresholds and Practices

This table prescribes Purchasing Value Thresholds and the applicable purchasing practices which apply to the Shire’s purchasing activities:

Purchase Value Threshold (excl GST)	Purchasing Practice Required
Up to \$5,000	<ol style="list-style-type: none"> <li>1 Purchase directly from a supplier using a Purchasing or Corporate Credit Card issued by the Shire, OR</li> <li>2 Purchase from a WALGA Preferred Supplier Arrangement; OR</li> <li>3 <del>Seek at least one (1) verbal or written quotation from a suitable supplier;</del> OR</li> <li>4 Purchase from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category.</li> </ol> <p><del>The rationale for the procurement decision should be documented and recorded in accordance with the Shire Records Management Policy.</del></p> <p>An official purchase order should be raised for all such purchases unless a credit card has been used to pay for the goods and services.</p>
From \$5,001 and up to \$20,000	<ol style="list-style-type: none"> <li>1 Seek at least one (1) verbal or written quotation from a WALGA Preferred Supplier Arrangement; OR</li> <li>2 Seek at least one (1) verbal or written quotation from a suitable supplier; OR</li> <li>3 Purchase from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category.</li> </ol> <p>The rationale for the procurement decision and price benchmarking activities undertaken for each procurement transaction should be documented and recorded in accordance with the Shire Records Management Policy.</p> <p>An official purchase order should be raised for all such purchases.</p>
<del>From \$20,001 and up to \$150,000</del>	<ol style="list-style-type: none"> <li><del>1 Seek at least two (2) verbal or written quotations from a WALGA Preferred Supplier Arrangement; OR</del></li> <li><del>2 Seek at least two (2) written quotation from a suitable supplier; OR</del></li> <li><del>3 Seek at least one (1) verbal or written quotations from a suitable supplier; where it has been determined through a review of local historical practices only one (1) suitable supplier has consistently been able to service the Shire and meet the Shire’s needs</del></li> <li><del>4 Purchase from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category.</del></li> </ol> <p><del>The rationale for the procurement decision including and recording local historical practices where only one (1) suitable supplier has consistently been able to service the Shire for each procurement transaction should be documented and where applicable any price benchmarking activities undertaken with the rationale recorded in accordance with the Shire Records Management Policy.</del></p> <p><del>An official purchase order should be raised for all such purchases, unless a credit card has been used to pay for the goods and services.</del></p>
\$20,001 and up to \$150,000	<ol style="list-style-type: none"> <li>1 Seek at least <b>one (1)</b> written quotation from a WALGA Preferred Supplier Arrangement; OR</li> <li>2 Seek at least three (3) written quotations from a suitable supplier OR</li> <li>3 Seek at least one (1) verbal or written quotation from a suitable supplier; where through review of local historical practices only one (1) suitable supplier has consistently been able to service the Shire</li> <li>4 Seek at least two (2) written quotations from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category.</li> </ol> <p>The purchasing decision is to be based upon assessment of the supplier’s response to:</p> <ul style="list-style-type: none"> <li>~ a brief outline of the specified requirement for the goods; services or works required; and</li> </ul>

Purchase Value Threshold (excl GST)	Purchasing Practice Required
	<p>~ value for money criteria, not necessarily the lowest quote.</p> <p>The procurement decision is to be represented using a Brief Evaluation Report including price benchmarking activities undertaken and recording of local historical practices where only one (1) suitable supplier has consistently been able to service the Shire with the procurement transaction being documented and recorded in accordance with the Shire Records Management Policy.</p> <p>An official purchase order or contract should be raised for all such purchases.</p>
Over \$150,000	<ol style="list-style-type: none"> <li>1 Seek at least <b>one (1)</b> written quotations from a WALGA Preferred Supplier Arrangement and / or another tender exempt arrangement; OR</li> <li>2 Seek at least two (2) written quotations from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category; OR</li> <li>3 <b>Seek at least one (1) verbal or written quotation from a suitable supplier; where through review of local historical practices only one (1) suitable supplier has consistently been able to service the Shire</b></li> <li>4 Conduct a Public Request for Tender process in accordance with the Local Government Act 1995 and relevant Shire Policy requirements.</li> </ol> <p>The purchasing decision is to be based upon the supplier's response to:</p> <ul style="list-style-type: none"> <li>~ a specification of the goods, services or works (for a tender exempt process including the WALGA Preferred Supplier Arrangement); or a detailed specification <b>for the open tender process</b>; and</li> <li>~ pre-determined evaluation criteria that assesses all best and sustainable value considerations.</li> </ul> <p><b>The procurement decision is to be represented using a Brief Evaluation Report including price benchmarking activities undertaken and recording of local historical practices where only one (1) suitable supplier has consistently been able to service the Shire with the procurement transaction being documented and recorded in accordance with the Shire Records Management Policy</b></p> <p>An official purchase order or contract should be raised for all such purchases.</p>
Emergency Purchases and those outside of Policy Guidelines <i>(Within Budget)</i>	Must be approved by the Chief Executive Officer and the reasons for not complying with the policy documented.
Emergency Purchases <i>(Not Included in Budget)</i>	<p>Only applicable where, authorised in advance by the President in accordance with s.6.8 of the <i>Local Government Act 1995</i> and reported to the next available Council Meeting.</p> <p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, the emergency supply must be obtained from the Panel suppliers.</p> <p>If however, no member of the Panel of Pre-qualified Suppliers or a suitable supplier from WALGA Preferred Supplier Arrangement is available, then the supply may be obtained from any supplier capable of providing the emergency purchasing requirement, and to the extent that it is reasonable in context of the emergency requirements, with due consideration of best and sustainable consideration.</p>
WALGA Services (excluding Preferred Supplier Program)	For the purchasing of WALGA Services, a minimum of one (1) written quotation is to be sought and appropriately recorded. Recording is to be in accordance with the threshold levels outlined above. Confirmed via Purchase Order or Contract/Agreement.
Insurance Services	LGIS Services are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining insurance services from LGIS is not a procurement activity and is not subject to this Policy.

Purchase Value Threshold (excl GST)	Purchasing Practice Required
	The Council may however resolve to seek quotations from other insurance suppliers and this activity will be subject to the above listed Purchase Value Thresholds.

#### 1.4.4 Exemptions

An exemption from the requirement to publicly invite tenders may apply when the purchase is:

- ~ obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement.
- ~ from a pre-qualified supplier under a Panel established by the Shire;
- ~ from a Regional Local Government or another Local Government;
- ~ acquired from a person/organisation registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less (exc GST) and represents value for money;
- ~ acquired from an Australian Disability Enterprise and represents value for money;
- ~ the purchase is authorised under action by Council under delegated authority;
- ~ within 6 months of no tender being accepted;
- ~ where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- ~ the purchase is covered by any of the other exclusions under Regulation 11 of the *Regulations*.

#### 1.4.5 Inviting Tenders Under the Tender Threshold

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 threshold.

This decision will be made after considering:

- ~ Whether the purchasing requirement can be met through the WALGA Preferred Supplier Program or any other tender exemption arrangement; and
- ~ Any value for money benefits, timeliness, risks; and
- ~ Compliance requirements.

A decision to invite Tenders, though not required to do so, may occur where an assessment has been undertaken and it is considered that there is benefit from conducting a publicly accountable and more rigorous process. In such cases, the Shire's tendering procedures must be followed in full.

#### 1.4.6 Other Procurement Processes

##### 1.4.6.1 Expressions of Interest

Expressions of Interest (EOI) are typically considered in situations where the project is of a significant value or contains significant complexity of project delivery that may solicit responses from a considerable range of industry providers.

In these cases, the Shire may consider conducting an EOI process, preliminary to any Request for Tender process, where the purchasing requirement is:

- ~ Unable to be sufficiently scoped or specified;
- ~ Open to multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- ~ Subject to a creative element; or
- ~ To establish a procurement methodology that allows for an assessment of a significant number of tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes are conducted as a public process and similar rules to a Request for Tender apply. However, the EOI should not seek price information from respondents, seeking qualitative and other

non-price information only. All EOI processes should be subsequently followed by a Request for Tender through an invited process of those shortlisted under the EOI.

#### 1.4.6.2 Request for Proposal

As an alternative to a Request for Tender, the Shire may consider conducting a Request for Proposal where the requirements are less known, or less prescriptive and detailed. In this situation, the Request For Proposal would still be conducted under the same rules as for a Request For Tender but would seek responses from the market that are outcomes based or that outline solutions to meet the requirements of the Shire.

#### 1.4.7 Emergency Purchases

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

#### 1.4.8 Sole Source of Supply

A sole source of supply arrangement may only be approved where the:

- ~ Purchasing value is estimated to be over \$5,000; and
- ~ purchasing requirement has been documented in a detailed specification; and
- ~ specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- ~ market testing process and outcomes of supplier assessments have been documented, inclusive of a rationale for why the supply is determined as unique and cannot be sourced through more than one supplier.
- ~ A sole source of supply arrangement will only be approved for a period not exceeding three (3) years. For any continuing purchasing requirement, the approval must be re-assessed before expiry to evidence that a Sole Source of Supply still genuinely exists.

#### 1.4.9 Anti-Avoidance

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Utilising rolling contract extensions at the end of a contract term without properly testing the market or using a Tender exempt arrangement, will not be adopted as this would place this Local Government in breach of the Regulations (Regulation 12).

The Shire will conduct regular periodic analysis of purchasing activities within supply categories and aggregating expenditure values in order to identify purchasing activities which can be more appropriately undertaken within the Purchasing Threshold practices detailed in clause 1.4.3 above.

## 2 Sustainable Procurement

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that *demonstrate* sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will embrace Sustainable Procurement by applying the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes. Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities

and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for information from Suppliers regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

## 2.1. Local Economic Benefit

The Shire encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Shire will:

- ~ where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- ~ consider the local economic factors including the remote nature of the Shire in relation to potential purchasers;
- ~ consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ~ ensure that procurement plans address local business capability and local content;
- ~ explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- ~ avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- ~ provide adequate and consistent information to local suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy or meeting the ongoing needs of the Shire. These criteria will relate to local economic benefits that result from Tender processes.

The Shire has adopted a Regional Price Preference Policy, which will be applied when undertaking all purchasing activities.

## 2.2. Socially Sustainable Procurement

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses which have their principle place of business located within 260km from the Murchison Settlement wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

### 2.1.1 Aboriginal Businesses

Functions and General Regulation 11(2)(h) provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire may first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in F&G Reg.11(2)(h)) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to Local Aboriginal Business that have their principle place of business located within 260km from the Murchison Settlement

The Shire has adopted an Aboriginal Regional Price Preference Policy, which will be applied when undertaking purchasing activities.

### **3 Panels of Pre-qualified Suppliers**

#### **3.1 Objectives**

The Shire will consider creating a Panel of Pre-qualified Suppliers (“Panel”) when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- ~ there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of ‘value for money’;
- ~ the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- ~ the Panel will streamline and will improve procurement processes; and
- ~ the Shire has the capability to establish a Panel and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

#### **3.2 Establishing and Managing a Panel**

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

#### **3.3 Distributing Work Amongst Panel Members**

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- ~ obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- ~ purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- ~ develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- ~ each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- ~ work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

### **3.4 Purchasing from the Panel**

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be made through eQuotes (or other nominated electronic quotation facility).

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

## **4 Purchasing Policy Non-Compliance**

Purchasing Activities are subject to financial and performance audits, which review compliance with legislative requirements and also compliance with the Shire's policies and procedures.

A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- ~ an opportunity for additional training to be provided;
- ~ a disciplinary matter, which may or may not be subject to reporting requirements under the Public Sector Management Act 1994;
- ~ misconduct in accordance with the Corruption, Crime and Misconduct Act 2003.

## **5 Record Keeping**

All purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the State Records Act 2000 and the Shire's Record Keeping Plan. This includes those with organisations involved in a tender or quotation process, including suppliers.

## 6 Previous

2005 Policy Manual - 25 November 2020 Update

12 December 2020

24 November 2022

# INFOPAGE

**To:** All Local Governments      **From:** Kirsty Martin,  
Executive Manager Member Services

**Date:** 13 February 2026

**Subject:** Sector Consultation – Electoral Reform Discussion Paper

<b>Operational Area:</b>	Governance
<b>Key Issues:</b>	Local Governments are requested to provide Council-endorsed feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically: <ul style="list-style-type: none"> <li>• full spill elections every 4 years; and</li> <li>• compulsory voting at Local Government elections</li> </ul>
<b>Action Required:</b>	Response to WALGA <b>by 4:00pm Friday 27 March 2026</b>

WALGA is undertaking sector engagement regarding Local Government electoral reforms expected to be proposed by the State Government.

In June 2025, Hon Hannah Beazley MLA, Minister for Local Government, expressed support for a four-year election cycle, citing concerns about voter fatigue and the rising costs of conducting biennial elections. These messages were repeated in Minister Beazley's address at WALGA's 2025 Local Government Convention, which also raised the possibility of compulsory voting. These comments have prompted renewed interest and discussion across the sector.

WALGA has contacted both the Department of Local Government, Industry Regulations and Safety (LGIRS) and the Minister's office seeking details of any consultation on these matters, but no further information has been provided.

By proactively progressing this consultation, WALGA is seeking to obtain sector feedback that will ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

Attached to this Infopage is a brief Discussion Paper. The Discussion Paper outlines some example considerations that Local Governments may choose to address when preparing their feedback. It is not intended to present an exhaustive or prescriptive list.

Local Governments are requested to provide Council endorsed responses to the Discussion Paper by 27 March 2026. This feedback will inform an item to be presented to State Council.

**For more information, please contact Kirsty Martin on 9213 2051 or Felicity Morris on 9213 2093. Please send responses to [governance@walga.asn.au](mailto:governance@walga.asn.au)**

# Electoral Reform Discussion Paper

## 1. Background

### 1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

### 1.2. WALGA existing advocacy positions

#### 1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

## 1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

## 2. Election Frequency

### Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

### Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

### Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

### Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

### Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

## 3. Compulsory or Voluntary Voting

### Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

### Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

### Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

### Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

### Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

DRAFT

# Appendix 1- WALGA Elections Advocacy Positions

## 2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

## 2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> <li>1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election.</li> <li>2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections.</li> <li>3. First-Past-The-Post (FPTP) voting system for internal Council elections.</li> </ol>
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

#### Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

#### State Council Resolution

December 2024 - 091.5/2024

February 2022 – 312.1/2022

December 2020 – 142.6/2020

March 2019 – 06.3/2019

December 2017 – 121.6/2017

October 2008 – 427.5/2008

## 2.5.18 Local Government Elections Analysis 2015-2023

#### Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
  - a. transparency of costing methodology,
  - b. direct engagement with Local Governments pre and post elections, and
  - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

## Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

## State Council Resolution

September 2024 - 065.4/2024

## Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

**Table 3: Percentage of all elected candidates who were returning Council Members (at State level)**

*States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.*

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	<b>2024</b> 43.2%	<b>2021</b> 46.0%
New South Wales	<b>2021</b> 56.8%	<b>2016/17 (amalgamations)</b> 60.6%
Victoria	<b>2024</b> 43.0%	<b>2020</b> 51.9%
South Australia	<b>2022</b> 50.0%	<b>2018</b> 55.3%
Tasmania	<b>2022</b> 46.0%	<b>2018</b> 48.0%

**Table 4: Election participation rates**

State	Election Year	Election Year	Election Year
WA	<b>2023</b> 31.2%	<b>2021</b> 30.2%	<b>2019</b> 29.1%
NSW	<b>2024</b> 84.54%	<b>2021 (2020 postponed)</b> 83.56%	<b>2016/2017 (amalgamations)</b> <b>2017:</b> 79.58% <b>2016:</b> 79.27%
NT	<b>2025</b> <i>Official report not yet available.</i>	<b>2021</b> 61.3%	<b>2017</b> 58.5%
QLD	<b>2024</b> 82.31%	<b>2020 (COVID impacted)</b> 77.71%	<b>2016</b> 83.04%
SA	<b>2022</b> 32.9%	<b>2018</b> 31.6%	<b>2014</b> 31.99%
TAS	<b>2022 (First election with compulsory voting)</b> 84.79%	<b>2018</b> 58.72%	<b>2014</b> 54.58%
VIC	<b>2024</b> 81.46%	<b>2020</b> 81.47%	<b>2016</b> 72.15%

Table 5: Election costs

*Election costs invoiced to Local Governments.*

State	Election Year	Election Year	Election Year
WA	2023 <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	2021 <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	2019 <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 \$55.67million 5,242,086 electors (125 councils)	2021 \$46million ( <i>budgeted</i> ) 4,838,137 electors (122 councils)	2016/2017 2017 \$19.17 million 2.73 million electors (45 councils) 2016 \$14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 \$1,864,193 142,546 electors	2017 \$1,593,775 133,927 electors
SA	2022 \$8.93million (ex GST) \$6.93 per elector (ex GST)	2018 \$6.57million (ex GST) \$5.41 per elector (ex GST)	2014 \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	2022 <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	2018 \$6.92 per elector 356,810 electors	2014 <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

*Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.*

## WALGA request for Council's advocacy positions

WALGA has requested the following advocacy positions be considered by Councils:

WALGA Request for Council's advocacy position	CEO Comments
<p><b>1 PARTICIPATION</b></p> <p>(a) The sector continues to support voluntary voting at Local Government elections. OR (b) The sector supports compulsory voting at Local Governments elections.</p>	<p>There are sound reasons including strong public support as outlined in Ref [1] and Ref [2] why compulsory voting has been universally adopted nationally and at a state level.</p> <p>In Australia, voting is considered a civic duty, similar to other responsibilities like paying taxes, attending school, and serving on a jury. Compulsory voting ensures that parliaments better represent the "will of the people." This system means that governments need to consider the views of all voters when making decisions and creating policies. It also allows candidates to focus their campaigns on important issues, rather than just trying to get people to show up and vote. Compulsory voting at a State level commenced in Queensland in 1919. At a national level it commenced in 1924 with WA starting in 1936. Ref [6]</p> <p>Of the 6 States and Territories in Australia only WA and SA have voluntary voting for local government.</p> <p>In the 2023 WA Local Government Elections the overall participation rate for postal elections of 31.6% increased marginally over recent elections, from 30.2% in 2021 and 29.1% in 2019 Ref [7]</p> <p>In Tasmania compulsory voting was introduced for the first time in local government elections in 2022 and saw a statewide turnout of 84.79%, a significant increase in voter participation from 58.7% in the 2018 elections. Post election feedback and surveys, identified support for the benefits of compulsory voting and the postal vote format for participation. Ref [5]</p> <p>Retention of voluntary seems difficult to continue to support, for local government in WA, especially if greater participation in local government is the aim.</p>
<p><b>2 TERMS OF OFFICE</b></p> <p>(a) The sector continues to support four-year terms with a two year spill; OR (b) The sector supports four-year terms on an all in/all out basis.</p>	<p>Concur with WALGA position (a)</p>
<p><b>3 VOTING METHODS</b></p> <p>(a) The sector supports First Past the Post (FPTP) as the preferred voting method for general elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections OR (b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for general elections.</p>	<p>Concur with Council's current position. Ie Support Preferential Voting for single position vacancies. Support Proportional Representation for multi position vacancies Support random order ballot papers similar to Robson Method.</p> <p>The current legislation requires the Proportional Representation System of the counting of votes for multi position vacancies, so the majority of Council's views have already been addressed.</p> <p>Optional Preferential voting, whilst reducing informal voting places greater advantage with the higher number of first preference votes [4]</p> <p>It also means that as not all preference votes are counted, that it is possible for a person to be elected but not necessarily by the majority.</p>

WALGA Request for Council's advocacy position	CEO Comments
	<p>As an example, the 2023 City of Melville Election for Mayor shows the potential extent of this situation where the final margin following the last distribution was 1,303 with 8,912 votes exhausted due to a lack of preferences not being available for distribution. Ref [8].</p> <p>The issue of “preference deals” between candidates can also be a vexed one.</p> <p>Strategic manipulation is a matter of concern to with respect to a ticket vote system being capable of being strategically manipulated by “preference harvesting”. This practice, which involves exchanging preferences with each other in their voting tickets, in the hope that one of them will succeed. These types of agreements on exchanges of preferences are of course an embedded feature of Australian elections, and in general they cause no special concern.</p> <p>However, what is reasonably clear is that once a widespread sense develops in a community that an electoral system can be “gamed”, and that victory (and a great deal of power) will go to those who are best at doing it, the overall legitimacy of the electoral process can be compromised. Ref [3]</p> <p>There may be some validity to this as potentially Optional Preferential Voting may be is open to potential preference deals between candidates where some may “run dead. le candidates get together to harnesses votes for others with no real intention of being elected with preference deals that are not returned by the intended beneficiary. Whether this actually occurs in practice and how much effect this may for postal elections is open to question, but perception wise this may exist.</p> <p>Preferential Voting where all numbers on the ballot paper need to be filled out for a valid vote to be recorded should reduce this potential perception.</p>

WALGA Request for Council's advocacy position	CEO Comments
<p><b>REFERENCES</b></p> <p>[1] How essential is compulsory voting to Australia's democratic culture - ABC listen - 10 Feb 2022 <a href="https://www.abc.net.au/listen/programs/theminefield/compulsory-voting-in-australia/13746836">https://www.abc.net.au/listen/programs/theminefield/compulsory-voting-in-australia/13746836</a></p> <p>[2] Australia's experience of compulsory voting — and what it tells us about democratic fragility and resilience - ABC Religion &amp; Ethics – 8 Feb 2022 <a href="https://www.abc.net.au/religion/bonotti-strangio-australian-experience-of-compulsory-voting/13531720">https://www.abc.net.au/religion/bonotti-strangio-australian-experience-of-compulsory-voting/13531720</a></p> <p>[3] Electoral Regulation Research. Network Democratic Audit of Australia Joint! Working Paper Series Optional (Preferential Voting for The Australian Senate (Michael Maley! Associate, Centre for Democratic Institutions, Australian National University) Working Paper 16 Nov 2013</p> <p>[4] The Case for Optional Preferential Voting – ABC News Antony Green 10 Jan 2013</p> <p>[5] Tasmania Department of Premier and Cabinet - Local Government Elections 2022</p> <p>[6] Fact sheet - Compulsory voting - Elections ACT</p> <p>[7] 2023 Local Government Ordinary Elections Statewide Report (West Australian Electoral Commission)</p> <p>[8] 2023 Ordinary Election for Mayor City of Melville (WAEC) – Shire Analysis</p>	

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- [1] *How essential is compulsory voting to Australia's democratic culture*
  - [2] *Australia's experience of compulsory voting — and what it tells us about democratic fragility and resilience*
  - [8] *2023 Ordinary Election for Mayor City of Melville (WAEC) – Shire Analysis*



THE MINEFIELD →

## How essential is compulsory voting to Australia's democratic culture?

Thu 10 Feb 2022 at 11:00am



Brought to you by



Presented by

Waleed Aly Scott Stephens

As Judith Brett writes in her extraordinary account of the peculiarity of Australian democracy, *From Secret Ballot to Democracy Sausage* (2019), "It has been compulsory to vote in Australian federal elections since 1924, when a private member's bill passed through both houses in a single day with scarcely any debate ... [But] the ease of the bill's passage was not because of lack of attention. Rather, it was uncontroversial because it expressed the political culture that had developed in Australia since the middle of the nineteenth century, when the colonies became self-governing."

The practice of compulsory voting, along with the two other pillars of Australia's electoral system — preferential voting and non-partisan election administration — have kept Australian democracy remarkably stable over the past hundred years. It has also seemingly kept Australian politics free from the more extreme and anti-democratic tendencies, tactics, and rhetoric that are apparent in other advanced democracies, where so much energy is expended on either "getting out the vote" or suppressing voter turnout. Australia has also never had a "crisis of legitimacy" stemming from the outcome of an election.

There is no doubt that compulsory voting emerged from Australia's political culture, and that the practice has in turn cultivated a series of habits or dispositions when it comes to voting — such that even non-compulsory plebiscites enjoy high levels of participation. This is no small achievement and should not be underestimated. But commitment to (or, let's say, a proper recognition of the value of) compulsory voting seems to be waning among younger Australians, and there is evidence that Australia is suffering from a similar collapse of confidence in our elected representative and faith in democratic procedures that we are seeing in other nations.

Just how much can we rely on these formal elements of Australian democracy to safeguard Australia's democratic culture? If they constitute a safety-net that keeps us from falling prey to the worst forms of gerrymandering, voter suppression, and partisan gamesmanship, could a certain complacency leave us exposed to other forms of anti-democratic resentment, populist mobilisation, or even violence?

You can more from this week's guest, Paul Strangio, and his co-author, Matteo Bonotti, on compulsory voting in Australia on [ABC Religion & Ethics](#).

### Credits

- Waleed Aly, Presenter
- Scott Stephens, Presenter
- Sinead Lee, Producer



## Religion & Ethics

OPINION

# Australia’s experience of compulsory voting – and what it tells us about democratic fragility and resilience

Matteo Bonotti and Paul Strangio

Posted Tue 8 Feb 2022 at 2:05pm, updated Thu 10 Feb 2022 at 1:47pm



While the practice of compulsory voting in Australia has contributed to preventing political polarisation and encouraging moderation, there is also evidence that Australian citizens are less trusting of their country’s political and democratic processes. (Martin Ollman / Getty Images)

In August 2021, the federal parliament passed several government bills reforming Australia’s electoral system. Almost as notable as the reforms enshrined in that legislation was what changes the Morrison government chose *not* to touch. The previous December, the Coalition-controlled [Joint Standing Committee on Electoral Matters](#) (JSCEM) handed down its [report](#) on the 2019 federal election. It contained a slew of recommendations for electoral reform — among

the most controversial was the replacement of compulsory preferential voting with optional preferential voting. That recommendation was condemned by both the Labor Party and Greens in their minority JSCEM [reports](#). Labor described the recommendation for optional preferential voting as an “attack on compulsory voting”, which was “the cornerstone of Australian democracy”.

The Morrison government has apparently decided that a fight over optional preferential voting, especially if that measure could be construed by opponents as a weakening of Australia’s compulsory voting regime, wasn’t worth it at this time. It is another reminder of how deeply entrenched compulsory voting is in Australia.

Compulsory voting has a century-long history in this nation. Not only is it a durable feature of Australian democracy, but it is universally applied. Whenever an election is called, whether it be at the national, state or territory level, voters are obliged to turn out at pain of being fined or, in the last resort, being gaoled for failure to comply.

Though not unique to this country (around 15 per cent of democracies have mandatory voting), there are several features of Australia’s experience of compulsory voting that render it distinctive:

- How longstanding is the practice: of those countries that currently legally oblige voting only Belgium, Argentina, and Luxembourg predate Australia’s adoption of the practice.
- Australia is alone in embracing compulsory voting among the Anglophone democracies to which it typically compares itself. The electoral systems of Britain, Canada, New Zealand, and the United States are all based on voluntary voting.
- Unlike many other compulsory voting countries, Australia does not pay lip service to its operation. Compulsory voting is enforced by electoral authorities and has been strongly upheld by the courts.
- Compulsory voting has had a consistent unambiguous success in achieving high rates of voter turnout. Though there has been a slight downturn in voter turnout at the past three national elections, it has never fallen below 90 per cent since the introduction of compulsory voting a century ago.
- Perhaps most remarkable is how broadly supportive of the practice has been the public. This has been demonstrated by any number of public opinion polls and decades of Australian Election Study survey data. [The latter shows](#) that support for the practice has consistently hovered around 70 per cent.

Because it is so much part of the furniture of Australian politics it is easy to overlook the importance of compulsory voting. In our book, [A Century of Compulsory Voting in Australia](#), which includes contributions by emerging and leading scholars in the field, we explore that significance at a national level but also pose whether the Australian experience of compulsory voting has lessons at a time when democratic politics is under pressure internationally.

What, then, is the importance of compulsory voting in Australia?

## The practice of Australian democracy

Analysing the practice of compulsory voting in Australia can provide us with a better understanding of Australia's democracy and of its political and legal system, especially if one considers the historical roots of the practice. Indeed, the adoption of compulsory voting in Australia can be [traced back](#) to a political culture characterised by strong majoritarian and bureaucratic dimensions, which emerged during the colonial era of the nineteenth century. There was also a proclivity to electoral experimentation as well as a desire to counterbalance the votes of more extreme partisans with those of more moderate and reputable citizens.

But the importance of compulsory voting for Australian democracy can perhaps only be fully appreciated if one also considers [how resilient](#) the practice has been to various forms of opposition throughout its history. What explains that resilience? For a start, compulsory voting is in tune with Australia's majoritarian national political temperament, and its role within Australia's democratic system has been bolstered by path dependency. Furthermore, opposition to the practice, which primarily manifested itself within the Liberal Party between the 1980s and the 2000s, has never reached a majority position on the right-of-centre side of the political spectrum. Moreover, Australian authorities have generally been lenient in enforcing compulsory voting and this, combined with the continued and pervasive public support for it, as well as [ongoing support by the courts](#), has contributed to its longevity.

It is also important to stress that opposition to compulsory voting in Australia has almost always relied on rather abstract arguments that fail to have a broad appeal among citizens, especially in view of compulsory voting's tangible benefits — not least, high voter turnout. These arguments include the view that compulsory voting represents an undue encroachment on individual liberty; that it is not necessary to guarantee high electoral turnout; that it is undemocratic; that it infringes upon people's "right not to vote"; that it has a negative effect upon the conduct and organisation of Australia's political parties; and that by mobilising many disengaged voters it can potentially harm Australian democracy.

Not only has none of these arguments managed to gain traction within the Australian electorate; each of them also [fails to withstand](#) careful scrutiny and to provide good reasons for repealing compulsory voting in Australia.

## Public opinion and political knowledge

But compulsory voting is important not only because it sheds a light on Australia's political history and culture. Besides its tangible effects on voter turnout, it also has important implications for public opinion and political knowledge in Australia — although empirical evidence in this area is more complex and, sometimes, more puzzling than what observers might have thought for some time.

Consider public support for compulsory voting in Australia, which, we have already stressed, has been continuous and pervasive since the practice was introduced in 1924. What exactly is its level of popularity among Australians? [Empirical data show](#) that this level is high, having remained above 64 per cent since data were first collected in 1967, and averaging 70 per cent since 1987. Furthermore, and contrary to what is often assumed, compulsory voting does not result in any apparent electoral advantage for any specific political party. It is also important to highlight that most Australians (around 80 per cent in 2019, after an 89 per cent peak in 2007) declare that they would be willing to vote even under a voluntary voting system. However, data also show that this willingness is not evenly distributed across the Australian electorate — for example, it has decreased among women since 2007 and increased among younger voters in recent years.

Yet, the relationship between young voters and compulsory voting is more multifaceted than this general picture may suggest. Specifically, [recent data show](#) that in spite of compulsory voting's overall popularity in Australia, turnout has been lower than average in certain seats over the past two decades. These include seats in remote areas characterised by high rates of Indigenous population — confirming a longstanding low participation trend among Indigenous Australians, rooted in past racist exclusionary policies — as well as relatively prosperous inner urban seats in Melbourne and Sydney, where many highly educated young people are concentrated. This latter pattern may foretell a potential weakening in the public's support for compulsory voting and it hints at a tension between professed level of support for compulsory voting among young Australians, as suggested by opinion surveys, and their actual eagerness to turn out to vote.

Another claim often advanced with regard to compulsory voting, especially in countries where it does not exist yet but some advocate its introduction, is that it would encourage citizens — including young voters — to engage more with, and acquire a better understanding of, the political system. Has this been the case in Australia? Unfortunately, the empirical research in this area is [insufficient or inconclusive](#). In fact, young Australian voters do not seem to be particularly more knowledgeable about political matters than their counterparts in voluntary voting systems, partly due to disinterest, inadequate educational resources, and misinformation.

## Political legitimacy

Compulsory voting, in Australia and beyond, also continues to raise important normative questions. Indeed, political scientists and legal scholars have over the years advanced several arguments in support of the practice, claiming, for example, that compulsory voting renders political systems more representative of the overall population and that it discourages political extremism by bringing out the moderate vote. In fact, these arguments have a long pedigree, and can even be traced back to debates over compulsory voting [in Belgium and France](#) at the turn of the twentieth century.

However, less attention has been paid in these debates to the contribution that compulsory voting can make to political legitimacy — which is to say, the rightful exercise of political power. Political legitimacy is often traced back to a set of procedural standards, which are centred around the value of political equality and demand that all citizens have an equal opportunity to form and express well-informed preferences, as well as to have a final say on decision-making. Compulsory voting can help to realise [political legitimacy](#) better than voluntary-voting systems, thanks to its easy use and accessibility, its ability to produce high and socially even turnout, and its propensity to often (though not always, as we've already pointed out) encourage greater levels of information, attention, and critical engagement among the public.

Furthermore, compulsory voting can also contribute to political legitimacy understood in a slightly different way — namely, as the idea that laws and policies are politically legitimate only if they are justified by appealing to reasons that all citizens can accept at some level of idealisation. More specifically, in a parliamentary democracy like Australia, compulsory voting can contribute to [public reasoning](#) and political legitimacy by compelling public officials to pay great attention to a broad range of worldviews, interests, and demands, and, based on that information, provide reasons for laws and policies that appeal to the common good rather than to any specific sectarian interests.

## A cure for what ails democracy?

Democracies, it is often argued, are in crisis. Declining voter turnout, growing institutional distrust, the breakdown of traditional party systems, and the emergence of populist leaders and policies, have led some scholars, commentators, and politicians to suggest that compulsory voting may be one of the remedies to this malaise. Even former US President Barack Obama has [praised](#) Australia's compulsory system and suggested that the adoption of this practice in the United States would have a “transformative” effect on its political system. And indeed, there is [an ongoing debate](#) in the United States and Canada regarding the possibility and desirability of introducing compulsory voting, and the implications that such an introduction would have for the two polities. Similar debates can also be found in the UK and New Zealand.

Whether compulsory voting offers a solution to the crisis of democracy, however, remains unclear. While the practice in Australia has contributed to [preventing political polarisation and encouraging moderation](#), there is also [evidence](#) that Australian citizens are less trusting of their country's political and democratic processes. Therefore, it is uncertain whether compulsory voting will be sufficient to shield Australia from the crisis of democracy in the long term and, therefore, whether other countries should follow Australia in embracing this practice.

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They are the co-editors of [A Century of Compulsory Voting in Australia: Genesis, Impact and Future](#).

You can hear Paul Strangio discuss compulsory voting and Australia's democratic culture with Waleed Aly and Scott Stephens on [The Minefield](#).

Posted Tue 8 Feb 2022 at 2:05pm, updated Thu 10 Feb 2022 at 1:47pm

Total Votes: 23,717 Informal Votes: 144 Formal Votes: 23,573		2023 Ordinary Election City of Melville (Mayor) Calculation Steps Report 1 Candidate to be Elected											
			MCGOLDRICK, Michael	AUBREY, Russell	PAZOLLI, Nicholas	EDINDER, Jane	ROSS, Jane	MAIR, Katy	GEAR, George	Exhausted	TOTALS	Elected	Exhausted %
Absolute Majority= 23,573/2+1 = 11,787													
<b>First Preferences</b>		<b>Votes</b>	<b>3,808</b>	<b>3,142</b>	<b>1,917</b>	<b>3,029</b>	<b>3,255</b>	<b>4,075</b>	<b>4,347</b>	<b>0</b>	<b>23,573</b>		
PAZOLLI, Nicholas	Exclusion	Votes Rec'd	142	192	-1,917	215	169	137	218	844			44.0%
	<i>Abs Majority: 11,366</i>	Progress Votes	3,951	3,334	0	3,244	3,424	4,212	4,565	844	23,573		
EDINGER, Jane	Exclusion	Votes Rec'd	369	162		-3,244	345	656	236	1,476			48.7%
	<i>Abs Majority: 10, 628</i>	Progress Votes	4,319	3,496		0	3,769	4,868	4,801	2,320	23,573		
AUBREY, Russell	Exclusion	Votes Rec'd	556	-3,496			356	395	342	1,847			58.8%
	<i>Abs Majority: 9,705</i>	Progress Votes	4,875	0			4,125	5,263	5,143	4,167	23,573		
ROSS, Clive	Exclusion	Votes Rec'd	684				-4,125	781	622	2,038			62.6%
	<i>Abs Majority: 8, 685</i>	Progress Votes	5,559				0	6,044	5,765	6,205	23,573		
MCGOLDRICK, Michael	Exclusion	Votes Rec'd	-5,559					1,938	914	2,707			71.1%
	<i>Abs Majority: 7, 331</i>	Progress Votes	0					7,982	6,679	8,912	23,573	1st. MAIR, Katy	
<b>Total Exhausted</b>										<b>8,912</b>			<b>58.8%</b>
<i>Note. The final margin following the last distribution was 1,303 with 8,912 votes exhausted due to a lack of preferences not being available for distribution</i>													

## WALGA Request for Council's Advocacy Positions on Electoral Reform

WALGA has requested the following advocacy positions be considered by Councils.

WALGA Request for Council's Advocacy Position	CEO Comments
<b>1 Election Frequency Considerations</b>	
~ Voter participation and fatigue	<p>Historically at a national and state level the election cycle has broadly revolved around 3-to-4-year terms. At a State level it's a 4-year fixed term whilst at a national level it may vary but is around 3 years for the House of Representatives and 6 years for each senator with split start and end dates.</p> <p>This practice has more or less been accepted by the community and I would think one that would be acceptable and perhaps welcomed at local government level. My experience interstate supports this view as it just forms part of the normal electoral cycle with voter participant and fatigue a relevant consideration.</p>
~ Continuity, knowledge retention and mentorship for new Council Members	<p>At a national and state level this potential issue is rarely if ever raised. From a Murchison perspective I doubt whether this potential issue will be of relevance.</p> <p>However, I have had first-hand experience of this aspect but in that situation this was the result of retirements who had strong and selfless leadership credentials as opposed to some incoming elected members who had not the experience but perhaps not the desire to learn. It was also compounded as then mayor was elected at large and came in on a crusade.</p> <p>These situations are in reality a feature of personal attributes not the frequency of elections, a situation that cannot be designed for no matter how one might wish to.</p>
~ Stable whole-of-Council mandate and collective accountability	<p>Elected members have a collective decision-making role on an issue by issue basis in partnership with other elected members regardless of any timing of when they are elected. Any personal mandate claimed as part of any individual campaign does not exist, in part as there are no political parties, but fundamentally any councillor is elected in a trust situation to represent all views. A Stable whole-of-Council mandate and collective accountability is something to strive for but not something peculiar to election frequency more a person's civic morality, attitude and willingness to be part of a collective.</p>
~ Capacity for candidate recruitment	<p>Currently Terms are for 4-years. Having an all in all out situation doesn't change that fact</p>
~ Administrative requirements	<p>This is not an insignificant issue for 2-year election frequencies both from a cost and administrative burden perspective.</p>
~ Extraordinary vacancies and backfilling	<p>Depending on the legislative environment this issue may not really change much. In Tasmania Local Government for example, depending on timing, an extraordinary vacancy may be filled by the last candidate that was finally excluded in the allocation of preference at the previous general election. However if all were elected unopposed then a byelection will be required but that situation already remains.</p>
~ Timing and transitional arrangements	<p>Assuming an October election cycle continues perhaps the simplest transition would be to pick a year that can be accommodated by the electoral commission such as the year of or year after a State Election.</p> <p>This would also allow each local government to be in better position at a political level to also understand the political makeup and direction of the State Government and then not only adapt to suit but also adapt to support the State Government.</p>

WALGA Request for Council's Advocacy Position	CEO Comments
<b>2 Election Frequency Questions</b>	
1 Does your Local Government support half spill elections every two years or full spill elections every four years?	Full spill elections every four years
2 What are the key considerations informing this view?	<p>As outlined in commentary above as follows.</p> <ul style="list-style-type: none"> <li>~ Voter Participation and fatigue</li> <li>~ Administrative Requirements</li> </ul> <p>Note Extraordinary Elections and Backfilling and timing and transitional arrangements should be able to be effectively managed with practice in other states a potential guide</p>
3 If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?	<p>Assuming an October election cycle continues perhaps the simplest transition would be to pick a year that can be accommodated by the electoral commission such as the year of or year after a State Election.</p> <p>This would also allow each local government to be in better position to understand and political makeup and direction of the State Government and then adapt to suit but also adapt to support the State Government.</p>
4 Any other comments?	Refer to above Election Frequency Considerations
<b>3 Compulsory or Voluntary Voting Considerations</b>	
~ Voter participation and democratic legitimacy	<p>This rationale is outlined in the September 2024 submission adopted by Council at the time as attached.</p> <p>Please note that although WALGA have not requested comments on Optional Preferential Voting to get the best effect from these proposed reforms this issue should be also addressed.</p> <p>As outlined an Independent Electoral Commission ensures independence of the electoral process whilst Compulsory Voting, and Preferential not Optional Preferential voting a designed to ensure that the person elected is the person that the majority of elector's desire and that that candidate can claim that they are truly representative of the majority. Other systems do not.</p> <p>Whether such a change would affect the outcome of places like Port Hedland remains to be seen but at least the result will indicate majority support one way or another.</p> <p>The supplementary information provided in Appendix 2 – Election Statistics of the WALGA discussion paper further supports this view.</p> <p>One other issue of importance is the perceived credibility that the local government sector is seen as. With low voter participation the media and others can easily make a cheap shot about relevance and importance of the sector. Compulsory voting puts this furphy to bed for everyone's benefit and whilst one shouldn't need an incentive to vote it might just generate some increased community interest which is not a bad thing.</p>
~ Voter engagement, awareness and/or fatigue	<p>Historically at a national and state level the election cycle has broadly revolved around 3 to 4 year terms. At a state level it's a 4-year fixed term whilst at a national level it may vary but is around 3 years for the House of Representatives and 6 years for each senator with split start and end dates.</p> <p>This practice has more or less been accepted by the community and I would think one that would be acceptable and perhaps welcomed at local government level. My experience interstate supports this view with voter participant and fatigue a relevant consideration.</p>

WALGA Request for Council's Advocacy Position	CEO Comments
~ Administrative and enforcement requirements	Theses currently exist at a National and Commonwealth level now and it would seem to be in play in post other States at a local government level where compulsory voting applies. Lessons learnt in this area should not be an issue.
~ Application to owner and occupier rolls	Preparation of an owner and occupier roll is required regardless.  Ideally for consistency the same enforcement requirements should apply particularly if elections are conducted by postal voting.
<b>3 Compulsory or Voluntary Voting Questions</b>	
5 Does your Local Government support compulsory voting or voluntary voting in Local Government elections?	Support Compulsory voting also as per previous advice to WALGA in November 2024
6 If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?	Yes support Compulsory voting also as per previous advice to WALGA in November 2024
7 What are the key considerations informing this view?	As outlined in commentary above as follows. ~ Voter Participation and democracy legitimacy ~ Voter engagement, awareness and/or fatigue  Note Administrative Enforcement Requirements and Application to owner and occupier rolls should be able to be effectively managed
8 Any other comments?	Refer to above Compulsory or Voluntary Voting Considerations



**murchisonshire**  
*Ancient land under brilliant skies*

# Murchison Bushfire Brigade Meeting

Saturday 13<sup>th</sup> December 2025  
Murchison Community Centre  
Murchison Settlement  
Chaired by Tom Foulkes- Taylor  
Meeting opened 15.30 hours

## 1 Introduction

## 2 Attendance & Apologies

### Attendance

Tom Foulkes-Taylor, Rossco Foulkes-Taylor, Emma Foulkes-Taylor, Lou Bavoillot, William Herold, Greydon Mead, Paul Squires, Bill Boehm, Rick Ryan, Andrew Whitmarsh, Liam Gall, Todd Mawdesley, Bec Fogarty, Rachel Evans, Mick Hodder and, Noren Gregorio

### Apologies

Shelly Fowler, Quentin Fowler, Jo Squires and Mark Teale

## 3 Confirmation Of Minutes

Minutes of previous meeting held Friday 21<sup>st</sup> March 2025

Moved: Greydon Mead                      Seconded: Andrew Whitmarsh

All In Favour

#### 4 Business Arising from previous Meeting

- Discussion on the fire units that have not been picked up and distributed to community members and stations , what followed was what would be the best method of disposal and price .
- Following the discussion it was decided that the Shire would manage the disposal .
- Rossco Foulkes-Taylor moved a motion seconded by Greydon Mead
- The Shire of Murchison under the guidance of CEO Bill Boehm will sell the outstanding units and the funds be returned to the Community Fund .

#### 5 Call for Nominations

Current 2025 appointments are listed below and are council appointments,

##### **Chief Bushfire Control Officer**

*William Herold,*

##### **Deputy Chief Bushfire Control Officer**

*Tom-Foulkes-Taylor,*

##### **Bushfire Control Officers**

*Tom-Foulkes-Taylor, William Herold, Quentin Fowler, Andrew Whitmarsh, Michael Keen and Rick Ryan*

*The Chair Tom Foulkes-Taylor stepped down as the chair and handed the meeting over to Councillor Emma Foulkes-Taylor . Councillor Foulkes-Taylor declared all BUSHFIRE BRIGADE POSITIONS vacant and called for nominations for all positions.*

##### **Bushfire Committee Chair**

- Nominated Tom Foulkes-Taylor
- Nominated by Paul Squires
- Seconded by Andrew Whitmarsh
- Accepted yes

##### **Chief Bushfire Control Officer**

- Nominated William Herold
- Nominated by Emma Foulkes-Taylor
- Seconded by Rossco Foulkes-Taylor
- Accepted yes

##### **Bushfire Control Officer South**

- Nominated Tom Foulkes-Taylor
- Nominated by Bill Boehm
- Seconded by William Herold
- Accepted Yes

#### **Bushfire Control Officer North**

- Nominated Quentin Fowler
- Nominated by Greydon Mead
- Seconded by Andrew Whitmarsh
- Accepted Yes

#### **Bushfire Control Officer East**

- Nominated Andrew *Whitmarsh*
- Nominated by Greydon Mead
- Seconded by Lou Bavoillot
- Accepted Yes
- 

#### **Brigade Captain**

- Nominated William Herold
- Nominated by Bill Boehm
- Seconded by Rossco Foulkes-Taylor
- Accepted yes

#### **Brigade Lieutenant**

- Nominated Lou Bavoillot
- Nominated by Bill Boehm
- Seconded by Rossco Foulkes-Taylor
- Accepted yes

#### **Brigade Secretary**

*Current Rick Ryan as part of his appointed role*

## **6 Reports**

#### **Chair**

- Nothing to report regarding fires. Look for training opportunities in the future

#### **CBFCO**

- Nothing to report

#### **CESM**

- Training held last year was well attended we covered off on Firefighting Skills in the Community and out at Boolardy/SKA with good attendance at both . the aim is to further build in this in 2026.
- We have spare PPC in the fire shed if you need some pick, it up and let Mike know so we can replace it
- Our Light Tanker is due for replacement and with the changes the Shire has upgraded to a 1.4 tanker.
- When putting machinery on the fire ground we need to remember to always have a light unit with it.
- I have been able to find a siren that can be fitted and set off when required.

- The works crew have been issued PPC, and we have sets for Boolardy.

## **DFES**

Nil report

## **7 General Business**

- Placement of the Light Tanker has been moved to Boolardy and is up at the MRO building
- PPC is available at the fire shed
- QR Code for Firewatch was asked to be sent out. Rick will send out the QR code
- Further discussion was held regarding the current volunteer fuel that is sitting in the fire shed and the best and fairest way to distribute the current fuel stock , rick explained to the meeting how we as volunteers are allocated the fuel and what it is for.
- I motion was moved Rossco Foulkes-Taylor and seconded by Emma Foulkes-Taylor the meeting agreed .  
That CEO Bill Boehm & Works Manager/CBFCO William Herold to manage the distribution of the fuel.
- Rick will send out the QR codes via the community page/email.

## **8 Meeting closed 1650 hrs**